
SUMMARY OF U.S. OVERSIGHT IN IRAQ

This appendix contains a list of completed audits, reports, and testimonies on Iraq reconstruction activities, as of September 30, 2006, released by the Special Inspector General for Iraq Reconstruction (SIGIR) and these agencies:

- U.S. Army Audit Agency (USAAA)
- Department of Defense Office of Inspector General (DoD OIG)
- Department of State Office of Inspector General (DoS OIG)
- Government Accountability Office (GAO)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

- Department of Treasury Office of Inspector General (Treasury OIG)

The audits from this list are further categorized according to Section 2207 of the Iraq Relief and Reconstruction Fund (IRRF) and the types of recommendations made.

This appendix does not include the SIGIR audits released after September 30, 2006. For the most recent SIGIR audits, see Section 3 of this Report.

APPENDIX L

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
1 DoD OIG	D-2004-057	03/18/2004	Contracts Awarded for Coalition Provisional Authority by Defense Contracting Command-Washington	01. Examine contracting procedures used by DCC-W to award selected contracts for CPA.	01. We recommend that the Deputy Secretary of Defense designate an office within the Department of Defense to study existing DoD post-war strategy and establish responsibilities, policies, and procedures for the rapid acquisition of necessary goods and services in support of any future post-war occupation or relief operations. (Due to space constraints, some information has been left out. To view the complete set, please access the official document found on the DoD OIG website: http://www.dodig.osd.mil/Audit/reports/index.html)	01. DoD did not adequately plan for the acquisition support required by ORHA/CPA to perform its mission.
2 DoD OIG	D-2005-053	04/29/2005	Operations and Maintenance Funds for the FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Information Systems Agency	01. To evaluate accounting controls and procedures, as well as the validation and oversight of contingency operation costs incurred by DoD agencies supporting the Global War on Terrorism	Not Available (FOUO)	Not Available (FOUO)
3 DoD OIG	D-2005-045	05/09/2005	Operations and Maintenance Funds for the FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Logistics Agency	01. To evaluate accounting controls and procedures, as well as the validation and oversight of contingency operation costs incurred by the DoD agencies supporting the Global War on Terrorism	Not Available (FOUO)	Not Available (FOUO)
4 DoD OIG	IE-2005-002/ISP-IQO-05-72	07/15/2005	DoD/DOD Interagency Evaluation of Iraqi Police Training	01. Evaluate the U.S. government funded (appropriated funds) programs in accomplishing the training and equipping of the Iraqi Police Service (IPS). 02. Examine the effectiveness of coordination and cooperation between Department of State (DoS) and Department of Defense (DoD) activities for developing, implementing, and conducting training for the IPS.	01. Coalition authorities should plan and implement training focused on qualitative standards rather than on the numbers of trained IPs. 02. Coalition and Mission Iraq officials should support and encourage efforts by the Iraqi Transitional Government (ITG) to strengthen MoI control over the IPS through re-centralization of administrative processes and development of relevant SOPs. (Action: MNSTC- and Embassy Baghdad.) (Due to space constraints, some information has been left out. To view the complete set, please access the official document found on the DoD OIG website: http://www.dodig.osd.mil/Audit/reports/index.html)	01. Although the IPS is not yet capable of single-handedly meeting the security challenges, relevant Coalition training efforts have resulted in a qualified success. 02. Recruit and vetting procedures are faulty. (Due to space constraints, some information has been left out. To view the complete set, please access the official document found on the DoD OIG website: http://www.dodig.osd.mil/Audit/reports/index.html)
5 DoD OIG	D-2006-010	10/28/2005	Contract Surveillance for Service Contracts	01. Our overall audit objective was to evaluate whether the Government provided sufficient contracts to ensure that contractors performed in accordance with the contract.	01. Contracting officials and requiring activity personnel did not provide sufficient oversight for service contracts to ensure that contractors were performing in accordance with contract specifications. 01. We recommend that the Under Secretary of Defense for Acquisition, Technology, and Logistics: a. Emphasize to senior contracting officials and program managers the requirement to develop quality assurance surveillance plans for monitoring contractor performance and costs of service contracts. b. Ensure that program office officials are sufficiently trained on the preparation of quality assurance surveillance plans for service contracts that emphasize the use of metrics for measuring contractor performance. c. To avoid any duplication of effort, ensure that contract and program office personnel coordinate with the DCAA office that has responsibility for voucher review for all (Due to space constraints, some information has been left out. To view the complete set, please access the official document found on the DoD OIG website: http://www.dodig.osd.mil/Audit/reports/index.html)	01. Contracting officials and requiring activity personnel did not provide sufficient oversight for service contracts to ensure that contractors were performing in accordance with contract specifications.

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6 DoD OIG	IPO2004-C005	08/25/2006	Review of Criminal Investigations of Alleged Detainee Abuse	01. This review evaluated the investigative sufficiency of 50 closed DoD criminal investigations into allegations of detainee abuse, including death cases.		01. DoD continued to provide oversight of the investigations and reviews conducted into detainee abuse allegations and detention operations in Iraq. DoD has completed an assessment of the 13 senior-level reports on detainee abuse.
7 DoD OIG	D2004-DINT01-0174	08/25/2006	Review of DoD-directed Investigations of Detainee Abuse			
8 DoD OIG	IE-2005-002	07/15/2006	Follow-up to Department of State/Department of Defense Interagency Assessment of Iraq Police Training	01. This follow-up evaluation assessed the progress toward implementation of the 30 recommendations in the original July 15, 2005 interagency report. DoD was responsible for 21 recommendations, the Department of State (DoS) for 7, and 2 were the shared responsibility of DoD and DoS. The DoD follow-up assessed that 15 of the 21 DoD recommendations had been implemented. Five more were being implemented and would require additional follow-up. Management had taken no action on one of the DoD recommendations. DoS reported that all seven DoS recommendations required additional follow-up. One of the shared recommendations had been implemented; management had not taken action on the second shared recommendation.		
9 DoS OIG	AUD/CG-05-18	02/15/2005	Survey of Department of State's Funding for Iraq	01. Identify and quantify funding received by DoS earmarked for Iraq. Ascertain methods or instruments used to convey funds, and compile inventory of auditable entities.		01. We recommend that Embassy Baghdad establish a memorandum of agreement with the U.S. Army to ensure that it continues to provide the embassy with cashiering services as needed. 02. We recommend that Embassy Baghdad develop and publish post-specific policies and procedures that cover all cashiering operations, including accommodation exchange, cash advances, Foreign Service national payroll, and other cashiering services. 03. We recommend that Embassy Baghdad establish a system for providing coverage by an information management specialist at the chancery to assist the consular section and the cashiering unit until a full-time specialist is assigned.
10 DoS OIG	IBO/IQO-A-05-02	10/01/2004	Review of Radio Sawa Support to Transition in Post-Saddam Iraq	01. Determine if USAID funds used effectively to enhance dissemination of humanitarian information. 02. Determine if BBG successfully launched 3 program components of interagency agreement: establishing stringer network, airing programs addressing humanitarian and reconstruction efforts, and conducting audience research.		01. BBG did not use funds to enhance dissemination of reports as expected and therefore, funding plan not completed. 02. BBG partially met the principal requirements of the interagency agreement setting up a Radio Sawa stringer network in Iraq, broadcasting humanitarian programming, and initiating audience research. 03. BBG did not provide periodic performance reports or purchase specific equipment.
11 DoS OIG	ISP/IQO-05-53	12/01/2004	Review of Off-Site Support to Embassy Baghdad			N/A

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12 Dos OIG	AUD/QO-05-13	01/01/2005	Agreed Upon Procedures of Daily Direct Labor, Aerial Support Equipment & Indirect Expense Rates Proposed by Blackwater Security Consultants, Contractor's Accounting System & Timekeeping Procedures	01. Definitization support to contract number S-AQMFD-04-D-0061 (BWSC).		02. Lack of written procedures for timesheets. 03. Allocation of Indirect Costs. 04. Costs by Contract Line Item - ODCs. 05. Payroll and Labor Recording. 06. Inadequate/unreliable data. 07. Inconsistencies between the Proposal and Accounting System 01. Lack of time sheets, employee certification and approval.
13 Dos OIG	AUD/CG-04-41	07/01/2004	Fact Sheet on Iraqi National Congress Support Foundation			
14 Dos OIG	ISP/IQO-05-57	03/01/2005	Review of Staffing Embassy Baghdad			
15 Dos OIG	AUD/QO-04-48	09/01/2004	Review of Cashiering Operations at Embassy Baghdad	01. Review Embassy's limited cashiering operations and specifically evaluate internal controls related to cashiering operation at US Embassy, Baghdad including adequacy of funds advanced to cashier.		01. No formal agreement w/ DoD for services currently being performed by US Army. 02. No policies/procedures for Embassy Baghdad/Iraqi Support Unit Amman coordination/support. 03. No full-time (M) specialist dedicated to providing support to offices in chancery.
16 Dos OIG	AUD/QO-04-47	09/01/2004	Review of Department of State Procurement Competitions to Support the Iraqi Police Training Program	01. Review compliance w/contract competition and award procedures associated with the Bureau for International Narcotics and Law Enforcement Affairs (INL) procurement actions supporting training Iraqi police.		01. Contracting personnel followed applicable regulations and procedures. 02. However, SOW for initial action did not accurately describe services required.
17 Dos OIG	AUD/QO-06-16		Application of Agreed-Upon Procedures of Department of State Procurement Competitions To Support Armored Vehicles in Iraq	01. To determine whether acquisition plans were prepared and whether the procurements, which totaled about \$43.4 million, were adequately competed and performed in accordance with the provisions of the FAR and DOSAR		01. With regard to the vehicle armoring services, the Department executed the justifications for less than full and open competition in accordance with the provisions of FAR and DOSAR. 02. With regard to the procurements for ballistic glass, the Department identified adequate competition.
18 Dos OIG	AUD/QO-05-24	03/28/2005	Agreed-Upon Procedures Review of Indirect Rats and Equipment delivery Charge Proposed by a Department Contractor and Review of accounting System	01. At the request of the Department, the Dos OIG performed this review		01. The Dos OIG did not take exception to the proposed indirect rates or equipment delivery charge, but had reservations as to whether the equipment delivery charge was properly treated as an indirect expense. (Due to space constraints, some information has been left out. To view the complete set, please access the official document found on the DoS IG website: http://www.state.gov/)

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19 Dos OIG	ISP-IQO-06-01	10/01/2005	Inspection of Rule-of-Law Programs, Embassy Baghdad	01. OIG surveyed U.S.-funded rule-of-law programs in Iraq to determine how effectively the programs address these multiple components of Iraq's justice sector.	01. Embassy Baghdad, in coordination with the Bureau of Human Resources, Near Eastern Affairs, and International Narcotics and Law Enforcement Affairs, should designate a senior officer to be the rule-of-law coordinator exclusively. (Action: Embassy Baghdad, in coordination with DGR, NEA, and INL) 02. Embassy Baghdad should designate the rule-of-law coordinator as the clearinghouse for current developments in rule of law in Iraq, with responsibility for periodic reporting on the status of rule-of-law activities, including those undertaken by Coalition members, for use by the Chief of Mission and officials in Iraq and the United States. (Action: Embassy Baghdad)	01. A fully integrated approach to justice-sector reform in Iraq is essential and does not exist at present. An approved, integrated, adjustable strategic plan would sharpen the debate and shape the thoughts of policymakers for each stage of the process.
20 Dos OIG	AUD/IQO-05-16	03/01/2005	Review of Agreed-Upon Procedures for the Verification of Excessive Fuel Charges in Support of JIP/TC	None		None
21 Dos OIG	IT-IQO-05-04	05/01/2005	Survey of Iraq IT Waivers	None		None
22 Dos OIG	03311-2005D1790009	05/01/2005	Audit of Cost-Plus Contract for Police Training	None		None
23 Dos OIG	AUD/IQO-06-17		Application of Agreed-Upon Procedures Relating to DECO, Inc., Task Order No. SALMEC-04-F-0996	01. Whether DECO's loaded hourly rates on task order no. SALMEC-04-F-0996 duplicated what the Bureau of Overseas Buildings Operations (OBO) paid as direct travel reimbursement for the period August 2, 2004, to May 31, 2005 02. Whether DECO's policies for including costs in the hourly rate compiled with FAR, Part 31. Under the terms of the task order, DECO was to provide construction site security monitoring services in Baghdad, Iraq.	01. OIG found that DECO's loaded hourly rates did not duplicate what OBO paid as direct travel reimbursement. However, DECO's policies for including costs in the hourly rate did not always comply with FAR, Part 31. As a result, OIG questioned costs totaling \$13,458. Of that amount, OIG classified \$12,808 as unallowable and \$550 as unsupported because of either inadequate or a lack of documentation. OIG recommended that A/LMIAQM require DECO to reimburse the Department for unallowable costs and provide additional documentation for the unsupported costs. (Due to space constraints, some information has been left out. To view the complete set, please access the official document found on the DOS IG website: http://www.state.gov/)	
24 Dos OIG	04141-2005B17900005	08/01/2005	Billed Costs Under Task Orders Submitted By RONCO (Demining)	None		None
25 Dos OIG	IT-IQO-05-06	08/01/2005	Embassy Baghdad Communications Security Evaluation	None		None
26 Dos OIG	3311-2005K17900015	07/22/2005	Application of Agreed-Upon Procedures to Calculate Daily Life Support Rates under LOGCAP TO100	None		None
27 Dos OIG	ISP-IQO-05-61	07/01/2005	Review of Staffing Process at Embassy Baghdad's New Embassy Compound	None		None

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
28 Dos OIG	AUD/CG/06-20		Independent Accountant's Report on the Application of Agreed-Upon Procedures on Indirect Cost Rates Proposed by Scholastic, Inc.	01. To determine whether the rates and cost principles were in compliance with OMB Circular A-122, Cost Principles for Non-Profit Organizations		01. Harris reported that Scholastic's general ledger system did not capture direct and indirect expenses in manner that effectively identified appropriate indirect cost pools as required by OMB Circular A-122. However, Scholastic maintained comprehensive and detailed support for its program expenses, which enabled Harris to compute the corporation's indirect cost rates for its fiscal years ended May 31, 2005, and 2004. The independent accountant recommended that A/LM/AQM require Scholastic to develop an Indirect Cost Allocation Plan in conformance with OMB Circular A-122 and the Federal Acquisition Regulation Part 31.2 and maintain a Job Cost Accounting System.
29 GAO	GAO-04-579T	03/18/2004	Recovering Iraq's Assets: Preliminary Observations on US Efforts and Challenges	Report on Iraq Transitional Law		01. The transitional law does not specify how the interim government is to be formed or structured, but states that the interim government will govern in accordance with an annex to be developed. 02. The transitional law contains some provisions addressing two of the key challenges facing the interim and transition governments—maintaining a unified Iraq and ensuring its security—but many issues remain open.
30 GAO	GAO-04-746R	05/25/2004		01. Review the following: The time frames and Iraqi governmental structures established by the transitional law. 02. Arrangements in the law for the U.S.-led multinational force, Iraqi security forces, and militias. 03. Mechanisms in the law for resolving disputes over property and territories within Iraq.		
31 GAO	GAO-04-869T	06/15/2004	Contract Management: Contracting for Iraq Reconstruction and Global Logistics Support (Testimony)		01. We made several recommendations to the Secretary of the Army, including reviewing out-of-scope task orders to address outstanding issues and take appropriate actions, as necessary. 02. We also recommended that the Secretary of Defense evaluate the lessons learned in Iraq and develop a strategy for assuring that adequate acquisition staff and other resources can be made available in a timely manner.	
32 GAO	GAO-03-792R	05/15/2003	Rebuilding Iraq		01. Based on others studies. Asks questions as to the oversight of Iraq Reconstruction	

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33 GAO	GAO-04-1006	09/14/2004	Foreign Regimes' Assets: The U.S. Faces Challenges in Recovering Assets, but Has Mechanisms That Could Guide Future Assets	01. This report describes the approach the U.S. government uses to recover foreign regimes' assets. 02. Examines the challenges the United States faces in recovering foreign regimes' assets. 03. Examines the mechanisms the United States has used to recover Iraqi assets and their applicability to future efforts.	01. The Departments of the Treasury and State should work with U.S. intelligence and law enforcement agencies to improve the accuracy and completeness of account identifying information needed by financial institutions to identify and freeze assets of foreign regimes. 02. The Department of the Treasury should seek legislative authority, if necessary, to enhance OFAC's ability to ensure financial institution compliance with sanctions by allowing financial regulators to share complete information from their examinations with OFAC. 03. The Departments of the Treasury and State should develop and document a compilation of lessons learned from the current effort to recover Iraq's assets that could assist in appropriately institutionalizing and leveraging all mechanisms available for future efforts.	01. U.S. agencies may not be able to readily obtain accurate and complete information on targeted entities, such as the spelling of names, addresses, and dates of birth. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/docesearch/pastweek.html)
34 GAO	GAO-05-431T	03/14/2005	Rebuilding Iraq: Preliminary Observations on Challenges in Transferring Security Responsibilities to Iraqi Military and Police	01. GAO provides preliminary observations on the strategy for transferring security responsibilities to Iraqi military and police forces. 02. The data on the status of forces. 03. Challenges that the Multi-National Force in Iraq faces in transferring security missions to these forces.	01. Without reliable reporting data, a more capable Iraqi force, and stronger Iraqi leadership, the Department of Defense faces difficulties in implementing its strategy to draw down U.S. forces from Iraq. 01. The multinational force is taking steps to address these challenges, such as developing a system to assess unit readiness and embedding US forces within Iraqi units.	02. First, although DoD continues to agree with our July 2004 recommendation to create teams of subject matter experts to review contract activities for economy and efficiency, it has not done so yet because the need to respond to statutory requirements took precedence. 02. The second area needing attention is the coordination of contract activities between DoD components involved with using LOGCAP.
35 GAO	GAO-05-328	03/17/2005	Defense Logistics/High-Level DoD Coordination is Needed to Further Improve the Management of the Army's LOGCAP Contract	01. This report assesses the extent to which the Army is taking action to improve the management and oversight of LOGCAP and whether further opportunities for using this contract effectively exist.	01. To make more effective use of LOGCAP we recommend that the Secretary of Defense take the following actions: -Designate a LOGCAP coordinator with the authority to participate in deliberations and advocate for the most effective and efficient use of the LOGCAP contract. Areas where we believe this coordinator should provide oversight include (1) reviewing planning for the use of LOGCAP to ensure it is in accordance with Army doctrine and guidance; (2) evaluating the types and frequency of services to be provided; and (3) evaluating the extent to which the contract is being used economically and efficiently. 02. Direct the coordinator to advise the Secretary of unresolved differences among the DOD components on how best to use LOGCAP, and to report to the Secretary periodically regarding how effectively LOGCAP is being used.	01. First, although DoD continues to agree with our July 2004 recommendation to create teams of subject matter experts to review contract activities for economy and efficiency, it has not done so yet because the need to respond to statutory requirements took precedence. 02. The second area needing attention is the coordination of contract activities between DoD components involved with using LOGCAP.
36 GAO	GAO-05-280R	04/29/2005	Defense Base Act Insurance	01. The objectives of our review were to: -Identify the cost to the U.S. government of insurance coverage purchased under DBA. 02. To assess the act's implementation.	01. It is difficult to determine whether all DBA insurance is purchased in a cost-effective manner, or if agencies' implementation challenges hinder their effectiveness in providing workers' compensation coverage under DBA. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/docesearch/pastweek.html)	01. It is difficult to determine whether all DBA insurance is purchased in a cost-effective manner, or if agencies' implementation challenges hinder their effectiveness in providing workers' compensation coverage under DBA. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/docesearch/pastweek.html)

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37 GAO	GAO-05-233	02/01/2005	Progress in Implementing the Services Acquisition Reform Act (SARA)	01. GAO was asked to report on progress in implementing SARA's provisions.		01. While nearly all the key provisions of SARA are being implemented, some provisions are further along than others. 02. Just over a year after the enactment of SARA, progress made on regulations, guidance, and other implementing actions varies.
38 GAO	GAO-04-605	06/01/2004	Rebuilding Iraq—Fiscal Year 2003 Contract Award Procedures and Management Challenges	01. GAO determined whether agencies had complied with competition requirements in awarding new contracts and issuing task orders and evaluated agencies' initial efforts in carrying out contract administration tasks.	01. We recommend that the Secretary of the Army take the following four actions: Review the out-of-scope task orders for Iraqi media and subject matter experts issued by the Defense Contracting Command-Washington and take any necessary remedial actions. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/docsearch/pastweek.html)	01. Agencies used sole-source or limited competition approaches to issue new reconstruction contracts, and when doing so, generally complied with applicable laws and regulations. 02. Agencies did not, however, always comply with requirements when issuing task orders under existing contracts.
39 GAO	GAO-04-902R	06/01/2004	Rebuilding Iraq—Resource, Security, Governance, Essential Services, and Oversight Issues	01. This report focuses on issues associated with resources, security, governance, and essential services.		01. Several key challenges will affect the political transition, the pace and cost of reconstruction, and the type of assistance provided by the international community. 02. Given the instability and uncertainty in Iraq, there are also questions about what options and contingency plans are being developed to address these ongoing and future challenges.
40 GAO	GAO-04-559	04/01/2004	State Dept. Issues affecting Iraq National Congress	01. GAO was asked to review: The history of the Department of State's funding of INCSP broadcasting activities 02. The key issues affecting State's funding decisions.		01. Through their inability to work together to restart liberty TV, State and INCSP missed a chance to reach the Iraqi people at critical times prior to and during the March 2003 war in Iraq.
41 GAO	GAO-04-651T	04/07/2004	UNITED NATIONS Observations on the Oil for Food Program	01. GAO reports on its estimates of the revenue diverted from the program. 02. Provides preliminary observations on the program's administration. 03. Describes some challenges in its transfer to the CPA. 04. Discusses the challenges Iraq faces as it assumes program responsibility.		01. Inadequate oversight and corruption in the Oil for Food Program raise concerns about the Iraqi government's ability to import and distribute Oil for Food commodities and manage at least \$32 billion in expected donor reconstruction funds.
42 GAO	GAO-04-831R	05/27/2004	Financial Services: Post-hearing Questions Regarding Recovering Foreign Regimes' Assets (Testimony)	N/A		01. The effectiveness of DOD's planning to use the logistics support contracts during contingency operations varies widely between the commands that use them and the contracts themselves. 02. DOD's contract oversight processes were generally good, although there is room for improvement. 03. DOD did not have sufficient numbers of trained personnel in place to provide effective oversight of its logistics support contractors.
43 GAO	GAO-04-854	07/01/2004	MILITARY OPERATIONS DOD's Extensive Use of Logistics Support Contracts Requires Strengthened Oversight	01. As requested, GAO assessed DOD's planning in its use of logistics support contracts in contingency operations; determined whether DOD has had contract oversight processes that are adequate to ensure that quality services were provided in an economical and efficient manner. 02. Assessed the extent to which DOD provided trained personnel qualified to oversee its contractors		(Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/docsearch/pastweek.html)

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44 GAO	GAO-04-730T	04/28/2004	UNITED NATIONS Observations on the Management and Oversight of the Oil for Food Program	01. GAO reports on its estimates of the illegal revenue acquired by the former Iraqi regime in violation of UN sanctions. 02. Provides observations on program administration. 03. Describes the challenges facing the CPA and the Iraqi government in administering remaining contracts. 04. Discusses potential issues for further investigation.		01. Summaries of internal audit reports pointed to some concerns regarding procurement, coordination, monitoring, and oversight and concluded that OIP had generally responded to audit recommendations.
45 GAO	GAO-04-880T	06/16/2004	UNITED NATIONS Observations on the Oil for Food Program and Iraq's Food Security	01. GAO reports on its estimates of the illegal revenue acquired by the former Iraqi regime in violation of UN sanctions. 02. Provides observations on program administration . 03. Describes the current and future challenges in achieving food security.		01. Evolving policy and implementation decisions on the food distribution system and the worsening security situation have affected the movement of food commodities within Iraq. 04. Discusses potential issues for further investigation.
46 GAO	GAO-04-953T	07/08/2004	UNITED NATIONS Observations on the Oil for Food Program and Areas for Further Investigation	01. GAO reports on estimates of the illegal revenue acquired by the former Iraqi regime in violation of UN sanctions 02. Provides some observations on the administration of the program. 03. Suggests areas for additional analysis and summarizes the status of several ongoing investigations.		01. Ongoing investigations of the Oil for Food Program may wish to further examine how the structure of the program enabled the Iraqi government to obtain illegal revenues, the role of member states in monitoring and enforcing the sanctions, actions taken to reduce oil smuggling, and the responsibilities and procedures for assessing price reasonableness in commodity contracts.
47 GAO	GAO-05-737	07/28/2005	Rebuilding Iraq: Actions Needed To Improve Use of Private Security Providers	01. GAO evaluated the extent to which U.S. agencies and contractors acquired security services from private providers. 02. The U.S. military and private security providers developed a working relationship; and 03. U.S. agencies assessed the costs of using private security providers on reconstruction contracts.	01. To assist contractors operating in hostile environments in obtaining security services required to ensure successful contract execution, we recommend that the Secretary of State, the Secretary of Defense, and the U.S. Agency for International Development explore options that would enable contractors to obtain such services quickly and efficiently. Such options may include, for example, identifying minimum standards for private security personnel qualifications, training requirements and other key performance characteristics that private security personnel should possess; establishing qualified vendor lists; and/or establishing contracting vehicles which contractors could be authorized to use.	01. Overall, GAO found that contractors replaced their initial security providers on more than half the 2003 contracts it reviewed. Contractor officials attributed this turnover to various factors, including the absence of useful agency guidance. 02. Despite the significant role played by private security providers in enabling reconstruction efforts, neither the Department of State nor DOD nor the U.S. Agency for International Development (USAID) have complete data on the costs of using private security providers. 03. GAO found that the cost to obtain private security providers and security-related equipment accounted for more than 15 percent of contract costs on 8 of the 15 reconstruction contracts it reviewed.
48 GAO	GAO-05-932R	09/07/2005	Rebuilding Iraq: U.S. Assistance for the January 2005 Elections		01. Report provides information on U.S. assistance to Iraq for the elections and 02. Improvements in the elections process that participating organizations identified for future elections.	01. Conference participants identified elections management, media involvement in the elections process, and voter education as areas needing improvement. 02. In addition, participants suggested that the IECI develop a way to address regional differences in voter education

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
49 GAO	GAO-05-872	09/07/2005	Rebuilding Iraq: U.S. Water and Sanitation Efforts Need Improved Measures for Assessing Impact and Sustained Resources for Maintaining Facilities	01. Assessment of U.S. activities in the water and sanitation sector including the funding and status of U.S. activities. 02. U.S. efforts to measure progress, 03. the factors affecting the implementation of reconstruction activities, and 04. the sustainability of U.S.-funded projects.	01. Secretary of State should establish and monitor improved indicators and measures that assess how U.S. efforts are improving water and sanitation services in Iraq and work with Iraqi ministries to assess and obtain the resources needed to operate and maintain facilities.	01. State has set broad goals for providing essential services in Iraq, but the lack of sound performance data and measures for the water and sanitation sector present challenges in determining the impact of U.S. projects. 02. USAID-funded surveys report that Iraqis experience low levels of access and satisfaction with water and sanitation services. 03. Poor security and management challenges have adversely affected the U.S. water and sanitation reconstruction program, leading to project delays and increased costs. 04. Other factors that impede progress and increase cost include lack of agreement on project scope, staffing turnover, inflation, unanticipated site conditions, and uncertain ownership of project sites.
50 GAO	GAO-05-876	07/28/2005	Rebuilding Iraq: Status of Funding and Reconstruction	01. Report provides information on the funding applied to the reconstruction effort and 02. U.S. activities and progress made in the oil, power, water, and health sectors and key challenges that these sectors face.	01. The U.S. has completed projects in Iraq that have helped to restore basic services, such as rehabilitating oil wells and refineries, increasing electrical generation capacity, restoring water treatment plants, and reestablishing Iraqi basic health care services. 02. Reconstruction efforts continue to face challenges such as rebuilding in an insecure environment, ensuring the sustainability of completed projects, and measuring program results.	01. The U.S. has completed projects in Iraq that have helped to restore basic services, such as rehabilitating oil wells and refineries, increasing electrical generation capacity, restoring water treatment plants, and reestablishing Iraqi basic health care services. 02. Reconstruction efforts continue to face challenges such as rebuilding in an insecure environment, ensuring the sustainability of completed projects, and measuring program results.
51 GAO	GAO-03-1088	09/01/2003	MILITARY OPERATIONS Fiscal Year 2003 Obligations Are Substantial but May Result in Less Obligations Than Expected	01. To examine the adequacy of funding for the Global War on Terrorism (GWOT) we reviewed: The President's fiscal year 2003 budget request for supplemental appropriations. 02. Applicable laws and accompanying reports 03. DOD reports on the obligation of funds.	01. GAO recommends that the Department of Defense (DOD) take several actions to ensure that the fiscal year 2003 funds appropriated for GWOT are fully utilized, including that the Secretary of Defense review the services' spending plans before transferring additional funds from the Iraqi Freedom Fund to ensure the funds will be obligated as planned. GAO also suggests that, given the results of this review, Congress not provide the \$1.4 billion requested by the President for DOD in fiscal year 2004 for continued support of Operations Desert Spring and Northern and Southern Watch since DOD canceled them	01. While funds obligated by DOD for GWOT, including the war with Iraq, in fiscal year 2003 are substantial, about \$39 billion through June 2003, the funds appropriated by Congress appear to be sufficient for fiscal year 2003, and some of the services may not obligate all of the funds they were appropriated for fiscal year 2003.
52 GAO	GAO-04-305R	12/18/2003	Defense Logistics: Preliminary Observations on the Effectiveness of Logistics Activities during Operation Iraqi Freedom (Briefing)	01. To study a number of issues related to logistics support to deployed forces.	01. Although major combat operations during the initial phases of OIF were successful, our preliminary work indicated that there were substantial logistics support problems in the OIF theater.	01. Although major combat operations during the initial phases of OIF were successful, our preliminary work indicated that there were substantial logistics support problems in the OIF theater.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
53 GAO	GAO-04-484	04/01/2004	OPERATION IRAQI FREEDOM Long-standing Problems Hampering Mail Delivery Need To Be Resolved	01. GAO was directed to review mail delivery to troops stationed in the Middle East. In this report, GAO assesses: The timeliness of mail delivery to and from troops in Operation Iraqi Freedom. 02. How mail delivery issues and problems during this operation compared with those experienced during Operations Desert Shield/Storm in 1991. 03. Efforts to identify actions to resolve problems in establishing mail operations for future contingencies.	01. GAO is recommending that the Secretary of Defense: implement a new system to accurately track, calculate, and report postal transit times. 2. Consolidate lessons learned from Operation Iraqi Freedom and develop and implement a specific course of action to resolve them.	01. The timeliness of mail delivery to troops serving in Operation Iraqi Freedom cannot be accurately assessed because the Department of Defense (DoD) does not have a reliable, accurate system in place to measure timeliness. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/dosearch/pastweek.htm)
54 GAO	GAO-04-562T	03/24/2004	MILITARY PREPOSITIONING Observations on Army and Marine Corps Programs During Operation Iraqi Freedom and Beyond (Testimony)	01. This testimony describes: The performance and availability of Army and Marine Corps prepositioned equipment and supplies to support Operation Iraqi Freedom (OIF). 02. Current status of the stocks and plans to reconstitute them. 03. Key issues facing the military as it reshapes these programs to support DoD's force transformation efforts.	01. The importance of prepositioned stocks was dramatically illustrated during OIF. While they faced some challenges, the Army and Marine Corps relied heavily on prepositioned combat equipment and supplies to decisively defeat the Iraqi military. They both reported that prepositioned stocks were a key factor in the success of OIF. 02. Much of the prepositioned equipment is still being used to support continuing operations in Iraq. 03. In the near term, the Army and Marines must necessarily focus on supporting ongoing OIF operations. While waiting to reconstitute its program, the Army also has an opportunity to address shortfalls and modernize remaining stocks.	01. In fiscal year 2003, DoD reported obligations of more than \$61 billion in support of the Global War on Terrorism. 02. GAO's analysis of the obligation data showed that 64 percent of fiscal year 2003 obligations reported for the war on terrorism went for Operation Iraqi Freedom. 03. Among the DoD components, the Army had the most obligations (46 percent); and among appropriation accounts the operation and maintenance account had the highest level of reported obligations (71 percent).
55 GAO	GAO-04-668	05/01/2004	MILITARY OPERATIONS DoD's Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism	01. This report continues the review of obligations reported in support of the Global War on Terrorism and reviews whether the amount of funding received by the military services was adequate to cover DoD's obligations for the war from October 1, 2002, through September 30, 2003. GAO will also review the war's reported obligations and funding for fiscal year 2004.	01. GAO recommends that the Secretary of Defense revise DoD cost reporting guidance so that large amounts of obligations are not shown in "miscellaneous" categories.	01. GAO's analysis suggests that anticipated costs will exceed the supplemental funding provided for the war by about \$12.3 billion for the current fiscal year. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/dosearch/pastweek.htm)
56 GAO	GAO-04-915	07/01/2004	MILITARY OPERATIONS Fiscal Year 2004 Costs For the Global War on Terrorism Will Exceed Supplemental, Requiring DoD To Shift Funds from Other Uses	01. GAO reviewed the adequacy of current funding for fiscal year 2004 war-related activities. 02. Actions DoD is undertaking to cover anticipated shortfalls, if any. 03. GAO is also making observations on efforts to require greater accountability to the Congress on the use of funds appropriated to DoD for contingency operations.	01. GAO recommends that the Secretary of Defense revise DoD cost reporting guidance so that large amounts of obligations are not shown in "miscellaneous" categories.	01. GAO's analysis suggests that anticipated costs will exceed the supplemental funding provided for the war by about \$12.3 billion for the current fiscal year. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/dosearch/pastweek.htm)

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
57 GAO	GAO-04-1031	09/01/2004	MILITARY PERSONNEL: DoD Needs to Address Long-term Reserve Force Availability and Related Mobilization and Demobilization Issues	01. This review specifically examined the extent to which: DoD's implementation of a key mobilization authority and personnel policies affect reserve force availability. 02. The Army was able to execute its mobilization and demobilization plans efficiently. 03. DoD can manage the health of its mobilized reserve forces.	01. GAO recommends that DoD develop a strategic framework with personnel policies linked to human capital goals, update planning assumptions, determine the most efficient mobilization support options, update health guidance, set a timeline for submitting health assessments electronically, and improve medical oversight.	01. DoD's implementation of a key mobilization authority to involuntarily call up reserve component members and personnel policies greatly affects the numbers of reserve members available to fill requirements. 02. The Army was not able to efficiently execute its mobilization and demobilization plans, because the plans contained outdated assumptions concerning the availability of facilities and support personnel.
58 GAO	GAO-05-79	01/01/2005	ARMY NATIONAL GUARD Inefficient, Error-Prone Process Results in Travel Reimbursement Problems for Mobilized Soldiers	01. GAO was asked to determine: The impact of the recent increased operational tempo on the process used to reimburse Army Guard soldiers for travel expenses and the effect that travel reimbursement problems have had on soldiers and their families. 02. The adequacy of the overall design of controls over the processes, human capital, and automated systems relied on for Army Guard travel reimbursements. 03. Whether the Department of Defense's (DoD) current efforts to automate its travel reimbursement process will resolve the problems identified.	01. GAO makes 23 recommendations to address Army Guard travel reimbursement weaknesses in the areas of process, human capital, and systems. 02. GAO also recommends that DoD ensure that its longer term system improvement efforts include complete and lasting solutions to the identified weaknesses.	01. Mobilized Army Guard soldiers have experienced significant problems getting accurate, timely, and consistent reimbursements for out-of-pocket travel expenses. 02. Guard soldiers in our case study units reported a number of problems they and their families endured due to delayed or unpaid travel reimbursements, including debts on their personal credit cards, trouble paying their monthly bills, and inability to make child support payments. 03. With respect to human capital, GAO found a lack of oversight and accountability and inadequate training.
59 GAO	GAO-05-120	11/01/2004	DEFENSE HEALTH CARE Force Health Protection and Surveillance Policy Compliance Was Mixed, but Appears Better for Recent Deployments	01. GAO was tasked in November 2003 to also determine the extent to which the services met DoD's policies for Operation Iraqi Freedom (OIF) and, where applicable, compare results with OEF/OIG. 02. What steps DoD has taken to establish a quality assurance program to ensure that the military services comply with force health protection and surveillance policies.	01. Overall compliance with DoD's force health protection and surveillance policies for service members that deployed in support of OIF varied by service, installation, and policy requirement. 02. Overall, Army and Air Force compliance for sampled servicemembers for OIF appears much better compared to OEF and OIG.	01. Overall compliance with DoD's force health protection and surveillance policies for service members that deployed in support of OIF varied by service, installation, and policy requirement. 02. Overall, Army and Air Force compliance for sampled servicemembers for OIF appears much better compared to OEF and OIG. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/docsearch/pastweek.html)
60 GAO	GAO-05-201	04/01/2005	INTERAGENCY CONTRACTING Problems with DoD's and Interior's Orders to Support Military Operations	01. We reviewed the process that the Department of Defense (DoD) used to acquire interrogation and certain other services through the Department of the Interior to support military operations in Iraq. On behalf of DoD, Interior issued 11 task orders, valued at over \$66 million, on an existing contract.	01. A number of corrective actions are already underway, such as clarifying policies and adding training requirements. GAO makes recommendations on steps that Interior and DoD should take to further refine their efforts.	01. DoD faced with an urgent need for interrogation and other services in support of military operations in Iraq, turned to the Department of the Interior for contracting assistance. Numerous breakdowns occurred in the issuance and administration of the orders for these services. 02. A lack of effective management controls—in particular, insufficient management oversight and a lack of adequate training—led to the breakdowns. 03. In response to the above concerns, Interior and DoD have taken actions to strengthen management controls.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
61 GAO	GAO-05-275	04/01/2005	DEFENSE LOGISTICS Actions Needed to Improve the Availability of Critical Items during Current and Future Operations	01. Assessing what supply shortages were experienced by U.S. forces in Iraq between October 2002 and September 2004 and what impact the shortages had on their operations. 02. What primary deficiencies in the supply system contributed to any identified supply shortages. 03. What actions DOD has taken to improve the timely availability of supplies for current and future operations.	01. This report contains several recommendations to the Secretary of Defense directing that actions such as ensuring the accuracy of Army war reserve requirements and developing and exercising deployable distribution capabilities, be taken to improve DOD's system for supplying items to U.S. forces.	01. U.S. troops experienced shortages of seven of the nine items GAO reviewed. 02. The documented impact of these shortages varied between combat units. 03. GAO identified five systemic deficiencies that contributed to shortages of the reviewed items, including inaccurate Army war reserve spare parts requirements and ineffective distribution.
62 GAO	GAO-05-346T	02/15/2005	UNITED NATIONS Oil for Food Program Audits	01. GAO provides information on United Nations' Office of Internal Oversight Services (OIOS) background, structure, and resources. 02. Highlights the findings of the internal audit reports. 03. Discusses limitations on the audits' coverage.	01. OIOS' audits and summary reports revealed deficiencies in the management and internal controls of the Oil for Food Program. However, OIOS did not examine certain headquarters functions—particularly OIP's oversight of the contracts for central and southern Iraq that accounted for 59 percent or almost \$40 billion in Oil for Food proceeds. 02. UN management and the Office of the Iraq Program prevented OIOS from reporting its audit results directly to the Security Council.	
63 GAO	GAO-05-392T	03/02/2005	UNITED NATIONS Sustained Oversight Is Needed for Reforms to Achieve Lasting Results	01. GAO provides observations on areas for UN reform based on our 2004 report and our continuing review of the Oil for Food program, including our analysis of internal audit reports and other documents.	01. The United Nations needs sustained oversight at all levels of the organization to achieve lasting results on its reform agenda. 02. At the program level, management reviews that compare actual performance to expected results are critical elements of effective oversight and accountability. 03. A strong internal audit function provides additional oversight and accountability through independent assessments of UN activities, as demonstrated by audits of the U.N. Oil for Food program.	
64 GAO	GAO-05-680R	06/27/2005	Opportunities Exist to Improve Future Comprehensive Master Plans for Changing U.S. Defense Infrastructure Overseas	01. This report discusses the extent to which OSD has provided sufficient guidance to overseas regional commands to meet the reporting requirements contained in congressional mandates and as suggested by GAO. 02. Overseas regional commands complied with the reporting requirements and in doing so, provided information in a complete, clear, and consistent manner. 03. Whether improvements in guidance and reporting were needed.	01. We are making recommendations to the Secretary of Defense that are intended to make future comprehensive master plans more complete, clear, and consistent to facilitate annual review and oversight by Congress and other users of the plans.	01. The scope of OSD's guidance issued to date generally exceeded the reporting requirements established by Congress for the comprehensive master plans and included most additional reporting elements previously recommended by us, except for residual value. 02. The overseas regional commands generally complied with the reporting requirements defined by OSD, and by extension of Congress, but varied in the extent to which they provided complete, clear, and consistent information in their master plans.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
65 GAO	GAO-05-125	02/01/2005	MILITARY PAY Gaps in Pay and Benefits Create Financial Hardships for Injured Army National Guard and Reserve Soldiers	01. Provide perspective on the nature of pay deficiencies in the key areas of overall environment and management controls, processes, and systems. 02. GAO also assessed whether recent actions the Army has taken to address these problems will offer effective and lasting solutions.	01. GAO makes 20 recommendations for immediate actions including (1) establishing comprehensive policies and procedures, (2) providing adequate infrastructure and resources, and (3) making process improvements to compensate for inadequate stovenped systems. 02. In addition, GAO recommends two actions, as part of longer term system improvement initiatives, to integrate the Army's order writing, pay, personnel, and medical eligibility systems.	01. Injured and ill Reserve component soldiers—who are entitled to extend their active duty service to receive medical treatment—have been inappropriately removed from active-duty status in the automated systems that control pay and access to medical care. 02. The Army's process for extending active duty orders for injured soldiers lacks an adequate control environment and management controls.
66 GAO	GAO-05-293	05/01/2005	DEFENSE MANAGEMENT Processes to Estimate and Track Equipment Reconstitution Costs Can Be Improved	01. GAO reviewed this process for the fiscal year 2004 supplemental budget to determine the extent to which the process produced reliable estimates of reconstitution requirements in the fiscal year 2004 supplemental budget. 02. Whether DoD is accurately tracking and reporting reconstitution costs.	01. DoD's two-phased process to develop its fiscal year 2004 equipment reconstitution cost estimates contained weaknesses that produced errors which may result in misstatements of future-year reconstitution cost requirements. 02. The model DoD used to estimate costs in the first phase of the process generated unreliable estimates DoD has not accurately tracked and reported its equipment reconstitution cost because the services are unable to segregate equipment reconstitution from other maintenance requirements as required.	01. Two of DoD's five distribution initiatives GAO reviewed have been successful enough to warrant application to future operations, but the future of the other three is less certain because they lack funding or other support. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/dosearch/pastweek.html)
67 GAO	GAO-05-775	08/11/2005	Defense Logistics: DOD Has Begun to Improve Supply Distribution Operations, but Further Actions Are Needed to Sustain These Effort	01. To what extent has DoD defined the desired end state for its initiatives and identified goals, resources, and timeframes? 02. How successful have logistics initiatives been to date and what are the challenges/barriers for broader implementation? 03. To what extent are DoD's initiatives integrated and do they complement the department's overall force transformation plans? 04. To what extent have these initiatives improved the effectiveness of support to the warfighter?	01. We recommend that the Secretary of Defense take the following actions: Clarify the responsibilities, accountability, and authority between the DPO and Defense Logistics Executive: 02. Issue a directive to institute these clarifications; 03. Direct that improvements be made in DoD's logistics transformation strategy; and 04. Address underfunding of new communications and tracking systems.	01. Two of DoD's five distribution initiatives GAO reviewed have been successful enough to warrant application to future operations, but the future of the other three is less certain because they lack funding or other support. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/dosearch/pastweek.html)
68 GAO	GAO-05-882	09/21/2005	Global War on Terrorism: DOD Needs to Improve the Reliability of Cost Data and Provide Additional Guidance to Control Costs	01. Assess whether DoD's reported war costs are based on reliable data, 02. The extent to which DoD's existing financial management policy is applicable to war spending, and 03. Whether DoD has implemented cost controls as operations mature.	01. Undertake a series of steps to ensure that reported GWOT costs are reliable, 02. Expand its financial management regulation for contingency operations to include contingencies as large as GWOT, and 03. Establish guidelines to control costs.	01. GAO found numerous problems in DoD's processes for recording and reporting costs for GWOT, raising significant concerns about the overall reliability of DoD's reported cost data. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/dosearch/pastweek.html)

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
69 GAO	GAO-06-179T	10/18/2005	REBUILDING IRAQ Enhancing Security, Measuring Program Results, and Maintaining Infrastructure Are Necessary to Make Significant and Sustainable Progress	01. In this testimony, GAO discusses: The funding used to rebuild and stabilize Iraq 02. The challenges that the United States faces in its rebuilding and stabilization efforts.		01. The United States faces three key challenges in stabilizing and rebuilding Iraq: The security environment and the continuing strength of the insurgency have made it difficult for the United States to transfer security responsibilities to Iraqi forces and to engage in rebuilding efforts. 02. Inadequate performance data and measures make it difficult to determine the overall progress and impact of U.S. reconstruction efforts. 03. The U.S. reconstruction program has encountered difficulties with Iraq's ability to maintain new and rehabilitated infrastructure projects and to address maintenance needs in the water, sanitation, and electricity sectors.
70 GAO	GAO-06-428T	02/08/2006	Rebuilding Iraq: Stabilization, Reconstruction, and Financing Challenges	01. To discuss the challenges that the United States faces in its rebuilding and stabilization efforts 02. To discuss the challenges that the Iraqi government faces in financing future requirements.	01. Secretary of State address this issue of measuring progress and impact in the water and sanitation sector.	01. Inadequate performance data and measures make it difficult to determine the overall progress and impact of U.S. reconstruction efforts. The United States has set broad goals for providing essential services in Iraq, but limited performance measures present challenges in determining the overall impact of U.S. projects. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/dosearch/pastweek.html)
71 GAO	GAO-06-274	06/01/2006	Lack of Synchronized Approach between the Marine Corps and Army Affected the Timely Production and Installation of Marine Corps Truck Armor	01. Determine the extent to which truck armor was produced and installed to meet identified requirements. 02. Identify what factors affected the time to provide truck armor 03. Identify what actions the Marine Corps and DoD have taken to improve the timely availability of truck armor.	01. Establish a process for sharing information on developing materiel solutions. 02. Clarify the point at which the joint requirements process should be utilized.	
72 GAO	GAO-06-630	04/01/2006	Lessons Learned from Oil for Food Program Indicate the Need to Strengthen UN Internal Controls and Oversight Activities	01. To assess the program's control environment 02. To assess key elements of the other internal control standards	01. Ensure that UN programs with considerable financial risk apply internationally accepted internal control standards 02. Strengthen internal controls throughout the UN, based on lessons from the Oil for Food program.	01. Iraqis have increasingly participated in the political process. 02. Iraq's economy is growing and projects seek to improve essential services. 03. Sectarian divisions and immediate challenges will confront Iraq's permanent government 04. Sectarian divisions delay government formation (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/dosearch/pastweek.html)
73 GAO	GAO-06-697T	04/25/2006	REBUILDING IRAQ: Governance, Security, Reconstruction, and Financing Challenges	01. Undertake a challenging and costly effort to stabilize and rebuild Iraq following multiple wars and decades of neglect by the former regime.	01. It is important that the United States continue training and equipping Iraqi security forces and, more importantly, ensuring that these forces have the logistical capabilities to support and sustain themselves. 02. The United States along with the international community should also help Iraqis develop the budgeting and administrative tools they need to run their national and provincial governments. 03. Transparency and accountability mechanisms are essential given the legacy of corruption inherited from the previous regime. 04. Efforts should also be taken to ensure that Iraqis are capable of maintaining power plants, water treatment facilities, and other U.S.-funded infrastructure.	

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74 GAO	GAO-06-711T	05/02/2006	Oil for Food Program Provides Lessons for Future Sanctions and Ongoing Reform	01. Assess the control environment the UN established for managing the sanctions and Oil for Food program 02. Assess other key internal control elements	01. Ensure that UN programs with considerable financial risk apply internationally accepted internal control standards 02. Strengthen internal controls throughout the UN, based on the lessons from Oil for Food program	01. The UN-the Security Council, the Secretariat, and member states-established a weak control environment for the Oil for Food program at the beginning. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/docsearch/pastweek.html)
75 GAO	GAO-06-865T	06/13/2006	Actions Still Needed to Improve the Use of Private Security Providers	01. To address the extent to which coordination between the U.S. military and private security providers has improved since GAO's 2005 report. 02. To address the ability of private security providers and the Department of Defense (DoD) to conduct comprehensive background screenings of employees, 03. To address the extent to which U.S. or international standards exist for establishing private security provider and employee qualifications.	01. Identifying minimum standards for private security personnel qualifications. 02. Identifying training requirements and other key performance characteristics that private security personnel should possess. 03. Establishing qualified vendor lists. 04. Establishing contracting vehicles which contractors could be authorized to use.	01. Private security providers continue to enter the battle space without coordinating with the U.S. military, putting both the military and security providers at a greater risk for injury. 02. U.S. military units are not trained, prior to deployment, on the operating procedures of private security providers in Iraq and the role of the Reconstruction Operations Center, which is to coordinate military-provider interactions.
76 GAO	GAO-06-1094T (GAO-06-673C)	09/11/2006	Stabilizing Iraq: An Assessment of the Security Situation	01. What political, economic, and security conditions must be achieved before the United States can draw down and withdraw? 02. Why have security conditions continued to deteriorate even as Iraq has met political milestones, increased the number of trained and equipped forces, and increasingly assumed the lead for security? 03. If existing U.S. political, economic, and security measures are not reducing violence in Iraq, what additional measures, if any, will the administration propose for stemming the violence?	01. Assess the evolving U.S. national strategy for Iraq. 02. Evaluates whether the NSVI and its supporting documents address the desirable characteristics of an effective national strategy developed by GAO in previous work.	01. Complete the strategy by addressing all six characteristics of an effective national strategy in a single document.
77 GAO	GAO-06-788	07/01/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed to Help Achieve U.S. Goals	01. Assesses the evolving U.S. national strategy for Iraq. 02. Evaluates whether the NSVI and its supporting documents address the desirable characteristics of an effective national strategy developed by GAO in previous work.	01. Undertake a series of steps to ensure that the services' reported GWOT costs are accurate and reliable. 02. Direct the Office of the Under Secretary of Defense (Comptroller) to oversee the services' efforts and to develop a systematic process to review and test the reliability of the overall GWOT reports. 03. Expand the department's financial management regulation for contingency operations to include contingencies as large as GWOT. 04. Establish guidelines to control costs and require the services to keep the Comptroller's office informed of their efforts in this area.	01. Neither DoD nor the Congress reliably know how much the war is costing and how appropriated funds are being used or have historical data useful in considering future funding needs
78 GAO	GAO-06-885T	07/18/2006	Global War on Terrorism: Observations on Funding, Costs, and Future Commitments	01. To discuss the funding Congress has appropriated to the Department of Defense (DoD) and other U.S. government agencies for GWOT-related military operations and reconstruction activities since 2001. 02. To discuss costs reported for operations and activities and the reliability of DoD's reported costs. 03. To discuss issues with estimating future U.S. financial commitments associated with continued involvement in GWOT.	01. Undertake a series of steps to ensure that the services' reported GWOT costs are accurate and reliable. 02. Direct the Office of the Under Secretary of Defense (Comptroller) to oversee the services' efforts and to develop a systematic process to review and test the reliability of the overall GWOT reports. 03. Expand the department's financial management regulation for contingency operations to include contingencies as large as GWOT. 04. Establish guidelines to control costs and require the services to keep the Comptroller's office informed of their efforts in this area.	01. Neither DoD nor the Congress reliably know how much the war is costing and how appropriated funds are being used or have historical data useful in considering future funding needs

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
79 GAO	GAO-06-928R	09/05/2006	Defense Logistics: Changes to Stryker Vehicle Maintenance Support Should Identify Strategies for Addressing Implementation Challenges.		01. Develop strategies to enable the Army to recruit and retain the additional soldiers needed to implement the changes, in light of existing personnel challenges. (Due to space constraints, some information have been left out. To view the complete set, please access the official document found on the GAO website: http://www.gao.gov/docearch/pastwork.htm)	01. The Army's change from contractor personnel to soldiers conducting maintenance on the Stryker vehicle may not fully achieve its intended outcome of increasing the brigade's flexibility to perform in different types of combat operations.
80 GAO	GAO-06-953T	07/11/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed to Help Achieve U.S. Goals and Overcome Challenges	01. Discuss the extent to which the NSVI and its supporting documents address the six characteristics of an effective national strategy. 02. Assess how security, political, and economic factors will affect achieving the U.S. strategy for Iraq.	01. Focus on the need to improve the U.S. strategy for Iraq, not just the NSVI.	01. The November 2005 NSVI and supporting documents represent the results of efforts to improve the strategic planning process for the challenging and costly U.S. mission in Iraq. Although the strategy is an improvement over earlier efforts, it is incomplete even when considered in the context of all supporting documents, both classified and unclassified.
81 GAO	GAO-06-1130T	09/28/2006	Rebuilding Iraq: Continued Progress Requires Overcoming Contract Management Challenges	01. Discuss the overall progress that has been made in rebuilding Iraq. 02. Describes challenges faced by DOD in achieving successful outcomes on individual projects.		01. Overall, the United States generally has not met its goals for reconstruction activities in Iraq with respect to the oil, electricity, and water sectors. As of August 2006, oil production is below the prewar level, and the restoration of electricity and new or restored water treatment capacity remain below stated goals. One-third of DOD's planned construction work still needs to be completed and some work is not planned for completion until late 2008. Continuing violence in the region is one of the reasons that DOD is having difficulty achieving its goals.
82 GAO	GAO-06-1132	09/01/2006	Iraq Contract Costs: DOD Consideration of Defense Contract Audit Agency's Findings	01. Determine if the costs identified by DCAA as questioned or unsupported; 02. Determine what actions DOD has taken to address DCAA audit findings, including the extent funds were withheld from contractors.		01. Defense Contract Audit Agency audit reports issued between February 2003 and February 2006 identified \$2.1 billion in questioned costs and \$1.4 billion in unsupported costs on Iraq contracts. DCAA defines questioned costs as costs that are unacceptable for negotiating reasonable contract prices, and unsupported costs as costs for which the contractor has not provided sufficient documentation. This information is provided to DOD for its negotiations with contractors. Based on information provided by DCAA, DOD contracting officials have taken actions to address \$1.4 billion in questioned costs.
83 SIGIR	04-001	06/25/2004	Coalition Provisional Authority Coordination of Donated Funds	01. Determine whether the CPA processes by which reconstruction priorities are established and approved provide adequate transparency and coordination in the allocation of donated funds to the reconstruction of Iraq.	01. We recommend the CPAs Senior Advisor coordinate with the Ministry of Planning and development Cooperation to document procedures to identify and track projects to be funded from donated funds, account for donated equipment and material and submit quarterly updates on the progress of projects financed with donated funds. 02. We also recommend the CPA Senior Advisor coordinate with the CPA Program Management Office to develop and document a Memorandum of Understanding that describes how the offices will share information on reconstruction projects.	01. No process developed for tracking or coordinating internationally funded projects w/other CPA reconstruction efforts. 02. There was little guidance provided to the Iraq Ministries on maintaining adequate supporting documentation that describes the reconstruction efforts to be funded from donated funds.

APPENDIX L

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
84 SIGIR	04-002	06/25/2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq	01. Determine whether CPA had control over and insight into the number of civilians assigned to CPA in Baghdad, including both U.S. Government and contractor personnel and whether there were lessons to be learned from CPAs management of civilian personnel in a post-war coalition environment.	01. CPA/HRM-Forward did not have accurate account of civilian personnel assigned to its operations. 02 . Factors inhibiting accurate entry POE into CPA Baghdad, B. failure of organizations within CPA to follow published procedures regarding in/out-processing , C. short-term nature of assignments, D absence of interlinked civilian personnel database.	01. FDC-Forward met purpose established by DAEO. 02. No CPA policy existed for usage leading to inefficient use of CPA resources. Specifically, CPA failed to: A. provide adequate oversight of operations to ensure cost limited to authorized users. B. establish defined policy identifying persons eligible to use FDC facilities.
85 SIGIR	04-003	06/25/2004	Federal Deployment Center Forward Operations at the Kuwait Hilton	01. Determine whether the CPA efficiently and effectively operated FDC-Forward. Specifically, objectives were to: Determine whether FDC-Forward met the purpose for which it was established by Department of Army Executive Order. 02. Established policy to limit the use of FDC-Forward facility to authorized personnel.	01. We recommend that the CPA Deputy Chief of Staff Require the Administration Contract Officer (ACO) to conduct a detailed review of contractor cost reports. 02. We recommend that the CPA Deputy Chief of Staff relocate living quarters for the Director, RSO&I from an individual room in the main hotel to a room in a villa, saving \$10,000 annually. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. Review of five major contracts reveal that viable programs exist at each of those contractors.
86 SIGIR	04-006	07/21/2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts	01. Determine adequacy and effectiveness of corporate self-governance programs of contractors awarded contracts on task orders funded by the "Emergency Supplemental Appropriations Act for the Defense and Reconstruction of Iraq."	01. Except that competition generally limited to designated countries, DoD Components used competitive procedures required by FAR to award Design-Build contracts for each sector.	01. Review of five major contracts reveal that viable programs exist at each of those contractors.
87 SIGIR	04-005	07/23/2004	Award of Sector Design-Build Construction Contracts	01. Evaluate procedures used when awarding sector contracts. Specifically, evaluated whether competitive procedures used to award contracts to rebuild Iraqi infrastructure.	01. We recommend that the Deputy General of the Office of Project Coordination obtain, review, validate, and approve cash transfer procedures for the use of local foreign-national couriers before contracting for those types of services.	01. Except that competition generally limited to designated countries, DoD Components used competitive procedures required by FAR to award Design-Build contracts for each sector.
88 SIGIR	04-007	07/26/2004	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	01. Determine if CPA established and implemented appropriate policies and procedures for accounting, controlling, and monitoring the transfer of \$1.5B in cash to the Kurdish Regional Government as part of OFF program.	01. We recommend that the Deputy General of the Office of Project Coordination obtain, review, validate, and approve cash transfer procedures for the use of local foreign-national couriers before contracting for those types of services.	01. CPA did establish and implement appropriate policies and procedures for transfer of cash to the Kurdish Govt. 02. However, CPA did not obtain, validate, review, and approve cash transfer procedures for using foreign-national couriers to transfer cash w/in Erbil.
89 SIGIR	04-011	07/26/2004	Audit of the Accountability and Control of Material Assets of the Coalition Provisional Authority in Baghdad	01. Evaluate the effectiveness of policies, procedures, and property accountability measures used to account for and control materiel at CPA branch offices, headquarters, and warehouse locations.	01. We recommend the Commander, Defense Contract Management Agency, Iraq conduct a thorough review of Coalition Provisional Authority property in Baghdad, Iraq to locate the missing property. Upon completion of the review, the Defense Contract Management Agency should seek to recover the cost of missing equipment from the responsible personnel. Further, the Defense Contract Management Agency should initiate appropriate recovery actions from Kellogg Brown & Root, if it failed to fulfill its contractual obligations.	01. Inadequate / missing property accounting procedures in place. Specifically, KBR could not account for 34% of property items surveyed 02. KBR did not effectively manage government property as it did not properly control CPA property items and its property records were not sufficiently accurate or available to account for CPA equipment items. 03. Project that property valued at more than \$18.6M was not accurately accounted for.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
90 SIGIR	04-013	07/27/2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award	01. Evaluate the procedures used by the CPA Contracting Activity to award contracts. Specifically, evaluate policies and procedures associated with acquisition planning, source selection, use of competition, and contract negotiations.	01. We recommended the Head of Contracting Activity request the Defense Contract Audit Agency perform a post-award audit of contract DAB/01-03-C-0015, the National Currency Exchange Program.	01. Contract files were missing and/or incomplete. 02. Contract officers did not always ensure that contract prices were fair and reasonable, contractors were capable of meeting delivery schedules, and payments were made in accordance with contract requirements. CPA Contracting Activity did not issue standard operating procedures or develop an effective contract review, tracking, and monitoring system. 03. CPA not able to accurately report number of contracts actually awarded and inability to demonstrate the transparency required of the CPA when it awarded contracts using DFI funds.
91 SIGIR	04-004	07/28/2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	01. Evaluate policies and procedures used by the CPA, the CPA Program Management Office (PMO), and AFCEE to award Iraqi reconstruction task orders under the AFCEE Indefinite Delivery/Indefinite Quantity (ID/IQ) contracts. Specifically, we evaluated those policies and procedures associated with acquisition planning, source selection, use of free and open competition, and contract negotiation.	01. The CPA's successor agency with responsibility for reconstruction of Iraq should execute a Memorandum of Agreement with AFCEE to clarify the scope of projects that AFCEE is expected to support. The MOA should specify contractor requirements (such as small or minority businesses) and define mutual contract administration responsibilities. As necessary, the MOA should be updated so that it accurately reflects the business relationship between the CPA's successor and AFCEE.	01. AFCEE's role has expanded beyond the original role envisioned by DoD and the CPA which was the urgent reconstruction supporting the New Iraqi Army (\$238.6M). 02. AFCEE has awarded \$439M task orders supporting NIA and also awarded 3 T/Os (\$42M) unrelated to NIA support.
92 SIGIR	04-009	07/28/2004	CPA Comptroller Cash Management Controls Over DFI Assets	01. Determine whether CPA instituted and used appropriate policies and procedures in accounting for, handling, monitoring, and controlling cash.	01. We recommend that the Director of the Iraq Reconstruction Management Office, the successor to the Coalition Provisional Authority, require the Comptroller to establish adequate internal controls including: 1. Implement a single set of existing standards such as the DoD FMR to control the use of DFI. 02. Standardize the requirements for clearing the funds. 03. Establish oversight of the division level agents. 04. Provide clear guidance on CERP and R3P Fund accountability. 05. Implement consistency between guidance and agent appointment letters.	01. CPA created policies that did not establish effective funds control and accountability over \$600M in DFI funds held as cash. Specifically: Proper cash accountability was not maintained. 02. Physical security was inadequate. 03. Fund agent records were not complete. 04. Fund managers' responsibilities and liabilities were not properly assigned.
93 SIGIR	04-008	07/30/2004	Coalition Provisional Authority Control Over Seized and Vested Assets	01. Determine whether the CPA implemented effective safeguards to ensure accountability and control for the seized and vested assets. Specifically, our objectives were to determine whether the CPA had adequate and effective policies and procedures in place to prevent fraud, waste, and abuse in the management of seized and vested funds; in the allocation, distribution, and controls of Iraqi non-cash assets; and whether all seized and vested assets were used for the benefit of the Iraqi people.	01. The Facilities Management Office review all outstanding receipts for borrowed assets and determine where the assets are located. Ensure that the personnel signed as being responsible for the assets have not redeployed and that the locations of the assets are known. 02. The Facilities Management Office provide the Ministry of Culture with hand receipts for seized assets signed out by individuals or organizations. 03. The Comptroller's office ensure seized and vested payment files contain documentation approving the use and disbursement of funds.	01. Facilities Management Office personnel did not adequately manage, secure, and safeguard non-cash assets in compliance w/CPA established policies and procedures. Inventory was not performed to determine non-cash assets in CPA custody.

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ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
94 SIGIR	05-001	10/22/2004	Coalition Provisional Authority Control of Appropriated Funds	01. Examine whether processes used to identify, review, and validate requirements were reasonable and supportable.	01. We recommend the Commander, Defense Contract Management Agency, Iraq: Ensure an accurate property control system analysis is performed after ongoing corrective actions are completed. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. CPA had adequate controls to identify, review, and validate the proposed uses of appropriated funds for its operational requirements and that those funds were approved for the purposes intended.
95 SIGIR	05-002	10/25/2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	01. Evaluate the effectiveness of policies, procedures, and property accountability measures used to account for and control materiel at CPA branch offices, headquarters, and warehouse locations.	01. We recommend the Commander, Defense Contract Management Agency, Iraq: Ensure an accurate property control system analysis is performed after ongoing corrective actions are completed. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. IG projected that KBR could not account for 42.8% of property items valued at more than \$3.7M. Cause: KBR did not effectively manage government property.
96 SIGIR	05-003	11/23/2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract	01. Determine whether CPA management efficiently and effectively managed the LOGCAP III contract to provide for logistics and life support for personnel assigned to the CPA mission.	01. The ACO did not receive sufficient or reliable cost information to effectively manage TO 0044 02. The lack of certified billing or cost and schedule reporting systems hampered the ACO from effectively monitoring contract costs. 03. Due to the lack of contractor provided detailed cost information to support actual expenses incurred, resource managers were unable to accurately forecast funding requirements to complete TO 0044.	01. The CPA did not receive sufficient or reliable cost information to effectively manage TO 0044 02. The lack of certified billing or cost and schedule reporting systems hampered the ACO from effectively monitoring contract costs. 03. Due to the lack of contractor provided detailed cost information to support actual expenses incurred, resource managers were unable to accurately forecast funding requirements to complete TO 0044.
97 SIGIR	05-004	01/30/2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	01. Determine whether the CPA established and implemented adequate managerial, financial, and contractual controls over DFI disbursements provided to interim Iraqi ministries through the national budget process.	01. We recommend that the Commander, Joint Area Support Group - Central, require these actions of the Development Fund for Iraq Account Manager Scrutinize, verify, and Investigate Statements of Agent Officer's Account maintained to identify statement errors, omissions, inaccuracies, and incompleteness. 02. Ensure that the Statement of Agent Officer's Account documentation is used for recording all transfers of cash between agents and the total amount of money provided to Division Level Agents. 03. Initiate actions to resolve instances of noncompliance. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. The CPA provided less than adequate controls for approximately \$8.8 billion in DFI funds provided to Iraqi ministries through the national budget process.
98 SIGIR	05-006	04/30/2005	Control of Cash Provided to South-Central Iraq	01. Determine whether disbursing officers in selected locations in southern Iraq complied with applicable guidance and properly controlled and accounted for DFI cash assets and expenditures.	01. The DFI Account Manager's office did not maintain full control and accountability for approximately \$19.9 million of DFI cash issued to South-Central Region paying agents in support of RRRP projects. 02. South-Central Region paying agents and the DFI Account Manager cannot properly account for or support \$96.6 million in cash and receipts.	01. The DFI Account Manager's office did not maintain full control and accountability for approximately \$19.9 million of DFI cash issued to South-Central Region paying agents in support of RRRP projects. 02. South-Central Region paying agents and the DFI Account Manager cannot properly account for or support \$96.6 million in cash and receipts.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
99 SIGIR	05-007	04/30/2005	Administration of Iraq Relief and Reconstruction Fund Contract Files	01. Evaluate whether contracts awarded by the PCO for Iraq relief and reconstruction efforts contain adequately prepared statements of work, clearly negotiated contract terms, and specific contract deliverables.	01. We recommend that the Commander, Joint Contracting Command - Iraq, or Director, Project and Contracting Office, respectively: Ensure that hardcopy and electronic contract files are properly maintained to attain availability, completeness, consistency, and reliability of the files. 02. Develop and implement transitional operating procedures to ensure the efficient transition of contract files between departing and successor contracting officers.	01. The 37 contracts and associated contract files reviewed at PCO CA, valued at more than \$184 million, were not being adequately maintained to fully support transactions relating to the performance of contract administration processes. 02. Further, the PCO CA could not produce 21 percent, or 10, of the 48 randomly selected contract files for review.
100 SIGIR	05-008	04/30/2005	Administration of Contracts Funded by the Development Fund for Iraq	01. Determine whether the PCO complied with the Minister of Finance, Iraqi Interim Government, memorandum, "Administration of Development Fund for Iraq (DFI)-Funded Contracts," June 15, 2004. Specifically, determine whether the Director, PCO, effectively implemented the assigned responsibilities under the Memorandum to monitor and confirm contract performance, certify and/or make payments, and administer contracts or grants funded with monies from the DFI.	01. We recommend that the Chief of Mission of the United States Embassy Baghdad and Commander, Multi-National Force - Iraq: Define and assign the Project and Contracting Office and Joint Area Support Group-Central Comptroller roles, responsibilities, and methods to effectively manage and accurately determine the current value of obligations, payments, and unpaid obligations for Development Fund for Iraq contracts.	(Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
101 SIGIR	05-005	04/20/2005	Compliance with Contract No. Wg150-04-C-0003 Awarded to Aegis Defence Services Limited	01. Determine whether the contractor is complying with the terms of the contract. Specifically determine whether the contractor is providing adequate services, valid documentation, and proper invoices as required in the contract.	01. We recommend that the Director, Project and Contracting Office - Iraq: Ensure that Aegis Defence Services Limited is in compliance with the terms and conditions of Contract No. Wg150-04-C-0003.	(Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
102 SIGIR	SIGIR-05-021	10/24/2005	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting	01. The objective of this audit was to determine the adequacy of procedures and processes used to estimate and report the costs to complete for projects funded with IRRF funds.	01. We recommend that the Director of the IRRMO formalize its cost-to-complete action plan by issuing a formal policy that finalizes consistent procedures across all supporting IRRF organizations for the collection and compilation of the cost-to-complete information required by Section 2207 of Public Law 108-106.	01. SIGIR concluded that while CERP-appropriated funds were properly used for their intended purposes, overall controls over CERP processes required improvement. Federal Acquisition Regulations (FAR) and Department of Defense (DoD) controls over the distribution of appropriated funds were not consistently followed, and the required tracking documents were not consistently used to ensure accountability of projects.
103 SIGIR	SIGIR-05-014	10/13/2005	Management of Commander's Emergency Response Program for Fiscal Year 2004	01. The overall objective of this audit was to evaluate the adequacy of controls over Commander's Emergency Response Program (CERP) funds. Specifically, SIGIR sought to determine whether: 1. Fund allocation procedures were adequate 2. Funds were used for intended purposes 3. Financial records were accurately maintained and supported.	01. IRMO has made important progress in securing improved reporting on cost-to-complete data and has an action plan in place to provide such data on a continuing basis.	01. SIGIR concluded that, while CERP-appropriated funds were properly used for their intended purposes, overall controls over CERP processes required improvement. Federal Acquisition Regulations (FAR) and Department of Defense (DoD) controls over the distribution of appropriated funds were not consistently followed, and the required tracking documents were not consistently used to ensure accountability of projects.

APPENDIX L

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
104 SIGIR	SIGIR-05-018	10/21/2005	Management of Iraqi Relief and Reconstruction fund Program: Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	01. Determine whether adequate procurement practices were used to acquire armored vehicles. 02. Determine whether the government received appropriate value for the money spent.	01. We recommend that the Commanding General, Multi-National Security Transition Command - Iraq: Ensure that requirements are appropriately and accurately defined to procurement officers, including the technical specifications, during the acquisition process. 02. Obtain an independent inspection of the condition of the vehicles to determine whether those vehicles are non-conforming to the contract's terms and specifications. 03. Obtain legal advice to determine what actions are available should the vehicles be found to be non-conforming to the contract's terms and specifications. 04. Locate the missing vehicle and have it inspected for conformance to the contract's terms and specifications.	01. SIGIR concluded that MNSTC-I purchased seven armored Mercedes-Benz vehicles that did not have the required level of armored protection. 02. In addition, MNSTC-I could not locate one of the vehicles after delivery was made. Thus SIGIR concluded that MNSTC-I may have paid \$945,000 for armored vehicles that will not meet the purpose intended and may not be available for use.
105 SIGIR	SIGIR-05-022	10/24/2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	01. Did the U.S. organizations responsible for managing the IRRF establish adequate plans and programs for the transition and sustainment of construction and non-construction projects? 02. Did these organizations establish the budgets, funding sources, and detailed transitional guidelines necessary to ensure that adequate training, materials, and supplies are provided to the Iraqi government and its citizens to enable them to perform operations and maintenance on construction and non-construction projects placed under their control?	01. We recommend that the U.S. Ambassador to Iraq, in coordination with the Commanding General, Multi-National Force-Iraq, direct the new sustainment office to take these actions: Formulate and implement a plan, with clear goals and objectives for the sustainment of IRRF projects. 02. Work with the Director of IRMO and the Senior Sector Leads to determine the capacity of the Iraq government to maintain the IRRF projects. 03. Develop supportable cost estimates for sustaining Iraqi infrastructure for both the near- and long-term and develop a funding plan that supports these estimates. 04. Review any guidance that the Iraq government's leadership is receiving on sustainment, determine its adequacy, and shore up any shortfalls.	01. SIGIR found that IRMO has made progress in identifying and addressing the challenges of sustaining IRRF projects, which directly affects the larger challenge of sustaining a democratic and viable government in Iraq. 02. There is a growing recognition that the Iraqi government is not yet ready to take over the management and funding of the infrastructure developed through IRRF projects. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
106 SIGIR	SIGIR-05-013	09/09/2005	Controls over Equipment Acquired by Security Contractors	01. The objective of this audit was to determine whether controls over equipment acquired by security contractors were established, implemented, and are effective.	01. We determined that the Project and Contracting Office (PCO) had established contract procedures regarding government property in July 2004.	01. We determined that the Project and Contracting Office (PCO) had established contract procedures regarding government property in July 2004.
107 SIGIR	SIGIR-05-015	10/25/2005	Management of Rapid Regional Response Program Grants in South-Central Iraq	01. Specifically, we proposed to examine selected contracts to determine whether requirements for the acquisition of equipment were valid, adequately supported, properly approved, and the equipment was accounted for and safeguarded. During the course of our audit, we narrowed the scope of the audit to focus on property accountability.	01. We recommend that the United States Ambassador to Iraq determine the party responsible for collecting the overpaid grant amounts and direct the responsible individual to take action to seek reimbursement for the overpaid grant amounts. 02. We recommend that the Director, Iraq Reconstruction Management Office, ensure proper authorization and oversight of the grant approval and administrative processes for all existing and future grants.	01. SIGIR found that South-Central Region personnel, under the direction of the CPA, did not effectively manage 74 grants awarded through the Rapid Regional Response Program (R3P) amounting to \$20.8 million. 02. SIGIR could not determine how grant recipients actually used the cash through the R3P. 03. Based on the documentation examined during the review, SIGIR concluded that the South-Central Region failed to manage its R3P grant program.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
108 SIGIR	SIGIR-05-017	10/25/2005	Award Fee Process for Contractors Involved in Iraq Reconstruction	01. The objective of this audit was to determine whether award fees provided to contractors performing IRRF-funded projects are adequately reviewed, properly approved, sufficiently substantiated, and awarded according to established standards.	01. We recommend that the Commanding General, Joint Contracting Command - Iraq/Afghanistan: Ensure that the appointments of the members of the Award Fee Evaluation Board, specifically the Chairperson of the board, the board members (both voting and non-voting), and the contract performance monitors are documented.	01. After reviewing the award fee files, SIGIR found that the Award Fee Evaluation Board recommendations and determinations of fees were not documented in sufficient detail to show that the integrity of the award fee determination process had been maintained. Thus, the documentation SIGIR reviewed in contract files was insufficient to substantiate the award fees that were approved.
109 SIGIR	SIGIR-05-016	10/26/2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	01. The overall audit objective was to determine whether disbursing officers in selected locations in southern Iraq complied with applicable guidance and properly controlled and accounted for DFI cash assets and expenditures.	01. We recommend that the Director, Iraq Reconstruction Management Office, ensure that established policies and procedures for authorizing, awarding, and consolidating contracts and grants are effectively implemented and followed and that complete files to support transactions made for contracts and grants are maintained.	01. South-Central Region personnel, under the direction of CPA, did not comply with applicable guidance and did not properly manage approximately \$7.3 million of R3P funds. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
110 SIGIR	SIGIR-05-019	09/30/2005	Attestation Engagement Report Concerning the Award of Non Competitive Contract DACA63-03-J-0005 to Kellogg, Brown and Root Services, Inc.	01. The overall objectives of this attestation engagement were to determine whether adequate documentation existed that: A non-competitive contract was justified; 02. A fair and reasonable price was obtained; 03. The contracting official had the authority to enter into a non-competitive contract; 04. Goods and services received and paid for under the contract were the goods and services provided for in the contract; and 05. The total amount of disbursements under the contract did not exceed the total contract amount.	01. The non-competitive award of contract number DACA63-03-D-0005 to Kellogg, Brown and Root Services, a division of Kellogg, Brown and Root, was properly justified. 02. The contract is a cost-plus award-fee (CPAF) indefinite delivery, indefinite quantity (IDIQ) contract. Final determination of fair and reasonable price is not made until the final incurred cost audit by the Defense Contract Audit Agency. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. The non-competitive award of contract number DACA63-03-D-0005 to Kellogg, Brown and Root Services, a division of Kellogg, Brown and Root, was properly justified. 02. The contract is a cost-plus award-fee (CPAF) indefinite delivery, indefinite quantity (IDIQ) contract. Final determination of fair and reasonable price is not made until the final incurred cost audit by the Defense Contract Audit Agency. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
111 SIGIR	05-009	07/08/2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004 (Memo)	02. A secondary objective was to report to the fund managers the necessary actions that may be needed to correct the obligation amounts, the current data files, and other actions as appropriate.	01. The overall objective of this audit was to determine whether contracts awarded after June 28, 2004, and identified as funded by the DFI, were actually funded by the DFI or were instead funded by the Iraq Relief and Reconstruction Fund (IRR). 02. A secondary objective was to report to the fund managers the necessary actions that may be needed to correct the obligation amounts, the current data files, and other actions as appropriate.	01. We concluded that the 48 contracts reviewed disclosed no instances of incorrect obligations of DFI funds. In 39 contracts, the obligations of DFI occurred before June 28, 2004. Obligations for the remaining 9 contracts did not cite DFI funds but rather U.S. funds appropriated by the Congress. The obligation documents for the 6 contracts identified as the Multi-National Corps-Iraq cited Commanders' Emergency Response Program funds and the other 3 contracts cited the IRRF as the source of the funding. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
112 SIGIR	05-010	07/26/2005	Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command - Iraq on the Audit of the Award Fee Process	01. Our over-arching objective is to determine whether award fees are adequately reviewed, properly approved, and awarded according to established standards.	01. The PCO-I and the JCC-I have been proactive in implementing corrective actions. 02. Opportunity to leverage award fee pool by applying an alternate methodology (e.g., Cubic scale) to determine award fees. That encourages contractors to demonstrate quality efforts toward accomplishing the tasks and functions cited in the contract to reward performance excellence 03. Document appointments in the contract files made for the AFEB Chairperson, the AFEB board members, and performance monitors. 04. Comply with the award fee plan to ensure that - monthly assessments are performed - self-assessments are obtained from the contractors, where required - meetings with the contractors to discuss the monthly evaluations are documented 05. Centralize all award fee documentation.	01. Evaluation criteria was subjective with few metrics being used. Defined metrics would include specified time periods, acceptable error rates, etc. 02. The effect of stated evaluation criteria without established definable metrics could result in over-inflated contractor performance evaluations.
113 SIGIR	SIGIR-05-011	07/26/2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund	01. The specific objective of this first audit in this series was to determine whether those information systems and the data contained in those systems used by the Iraq Reconstruction Management Office and the Project and Contracting Office to monitor Iraq Relief and Reconstruction Fund projects were adequately reliable and sufficiently coordinated among those organizations to ensure the accurate, complete, and timely reporting to senior government officials and the Congress on the use of Iraq Relief and Reconstruction Fund funds.	04. We recommend that the Director, Iraq Reconstruction Management Office require that the data provided by U.S. government organizations responsible for managing the Iraq Relief and Reconstruction Fund for the purposes of inclusion in the Section 2207 Report be verified for accuracy before submission. 01. We recommend that the Director, Project and Contracting Office: a. Complete the integration of the U.S. Army Corps of Engineers Financial Management System database with the Project and Contracting Office Oracle Project Accounting Interface. b. Finalize and update, on a project-by-project basis, the current and best estimate of costs required to complete each project. 02. We recommend that the Director, Iraq Reconstruction Management Office require that current and best estimate for cost-to-complete information be provided for inclusion in the Section 2207 Report on Iraq Relief and Reconstruction. 03. We recommend that the Director, Project and Contracting Office ensure that management controls over the Secretary of the Army Report, such as reconciliation procedures, result in verifying the accuracy of the submitted data.	01. The Section 2207 Report for April 2005, compiled by the Iraq Reconstruction Management Office, did not meet the congressionally mandated requirement to include estimates, on a project-by-project basis, of the costs required to complete each project. 02. The accuracy of the \$7.9 billion of Department of Defense obligations reported on the Secretary of the Army Report issued March 27, 2005, could not be verified.
114 SIGIR	SIGIR-05-012	07/22/2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance	01. The objective of this audit was to identify the policies, procedures, and internal controls established by U.S. government organizations for monitoring and reviewing Iraq reconstruction projects.	01. The Project and Contracting Office and the U.S. Army Corps of Engineers, the two major organizations involved in Iraq Relief and Reconstruction Fund projects, have issued written policies and procedures for establishing and managing construction quality management programs for reconstruction projects funded by the Iraq Relief and Reconstruction Fund.	

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
115 SIGIR	SIGIR-05-020	10/26/2005	Management of the Contracts, Grant, and Micropurchases Used To Rehabilitate the Karbala Library	01. The overall audit objective was to determine whether disbursing officers in selected locations in southern Iraq complied with applicable guidance and properly controlled and accounted for DFI cash assets and expenditures.	01. We recommend that the United States Ambassador to Iraq recover specifically the \$154,000 in rescinded grant funds remaining on deposit, any other funds related to the rescinded grant, and funds that exceeded the contracted amount and return the recovered funds to the Iraqi government. 02. We recommend that the Director, Iraq Reconstruction Management Office, ensure that established policies and procedures for authorizing, awarding, and consolidating contracts and grants are effectively implemented and followed and that complete files to support transactions made for contracts and grants are maintained.	01. South-Central Region personnel, under the direction of Coalition Provisional Authority, did not effectively manage 907 contracts and 1212 micro-purchase contracts awarded through the Rapid Regional Response Program in the amount of \$88.1 million. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
116 SIGIR	SIGIR-05-023	01/23/2006	Management Of Rapid Regional Response Program Contracts in South-Central Iraq	01. The overall objective of this audit is to determine: How were the plans and expectations for the IRRF carried out? 02. How effective were the U.S. government agencies in carrying out those plans and meeting the expectations? 03. SIGIR will also attempt to identify any causes that diverted execution of those plans and what the U.S. government did in response.	01. We recommend that the U.S. Ambassador to Iraq recover specifically the \$571,823 that was overpaid on 11 contracts. 02. We recommend that the Commanding General, Joint Contracting Command - Iraq/Afghanistan establish adequate and required documentation to record the receipt and disposal of all purchased property. 03. We recommend that the Commander, Joint Area Support Group - Central, require paying agents to obtain proper contract approval documentation prior to making disbursements.	01. South-Central Region personnel, under the direction of Coalition Provisional Authority, did not effectively manage 907 contracts and 1212 micro-purchase contracts awarded through the Rapid Regional Response Program in the amount of \$88.1 million. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
117 SIGIR	SIGIR-05-029	01/26/2006	Challenges Faced In Carrying Out Iraq Relief And Reconstruction Fund Activities	01. Determine the effectiveness of U.S. agencies in carrying out plans for Iraq reconstruction activities 02. Identify the reasons, if any, for changes in plans	01. Challenges in Implementing the IRRF Program: 1) Security costs have been higher than anticipated; 2) Strategy changes have had a large impact on Iraq plans; 3) The need for large-scale sustainment activities was not foreseen, 4) Some IRRF administrative expenses were not considered in initial plans, 5) Initial plans were imprecise. 02. Measures for Determining Project Impact: 1) Significant funding change means that many of the originally planned projects will not be completed; 2) Lack of a detailed and accurate baseline data on the actual status of the sectors prior to the start of reconstruction activity	01. Challenges in Implementing the IRRF Program: 1) Security costs have been higher than anticipated; 2) Strategy changes have had a large impact on Iraq plans; 3) The need for large-scale sustainment activities was not foreseen, 4) Some IRRF administrative expenses were not considered in initial plans, 5) Initial plans were imprecise. 02. Measures for Determining Project Impact: 1) Significant funding change means that many of the originally planned projects will not be completed; 2) Lack of a detailed and accurate baseline data on the actual status of the sectors prior to the start of reconstruction activity

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
118 SIGIR	SIGIR-06-002	02/03/2006	Prompt Payment Act: Analysis Of Expenditures Made From The Iraq Relief And Reconstruction Fund	01. The objective of this audit was to determine whether expenditures by U.S. government organizations responsible for the management of the Iraq Relief and Reconstruction Fund were made in compliance with the Prompt Payment Act and other applicable policies and regulations	01. We recommend that the Assistant Secretary of the Army (Financial Management and Comptroller) identify and monitor interest penalty payments from Iraq Relief and Reconstruction Fund to ensure that Army organizations managing Iraq Relief and Reconstruction Fund funds consistently meet established Army goals	01. During fiscal year 2005, approximately \$1.4 million in interest penalty payments were made by the Army against IRRF disbursements of about \$5.275 billion made by DoD organizations because of late payment of contractor invoices (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
119 SIGIR	SIGIR-05-028	01/24/2006	GRD-PCO Management Of The Transfer Of IRRF-Funded Assets To The Iraqi Government	01. The overall objective of this audit was to determine whether the U.S. government organization responsible for managing IRRF projects have developed and approved policies and procedures for transferring the of dollars worth of assets purchased, renovated and constructed with IRRF funds to the Government of Iraq and its citizens.	01. We recommend that the Commanding General, Gulf Region Division, U.S. Army Corps of Engineers direct the GRD-PCO, in coordination with the Iraq Reconstruction Management Office, to complete the development of a common policy and process facilitating the transfer of completed project assets to the Government of Iraq.	01. Effective asset recognition and transfer requires that assets be properly accepted by the U.S. government, accounted for, and then formally transferred to the Government of Iraq. PCO-GRD officials told us they are in the process of developing, in coordination with the IRMO and others, a common process and policy facilitating the transfer of assets to the Government of Iraq and estimate that these policies and plans will be completed by March 31, 2006, contingent upon the Government of Iraq's participation and concurrence.
120 SIGIR	SIGIR-05-027	01/27/2006	Methodologies For Reporting Cost-To-Complete Estimates	01. To determine the adequacy of methodologies used to estimate and report the costs to complete for projects funded with IRRF.	01. Director, IRMO, required to take the following actions: a. Formalize its cost-to-complete action plan by issuing a formal policy to finalize consistent procedures across all supporting IRRF organizations for the collection and compilation of the costs-to-complete information. b. In the next DOS Section 2207 Report, provide data to Congress on the adequacy of cost-to-complete methodologies in the other sectors. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. For the DoD, GRD-PCO and MNSTC-I, as well as the USAID failed to estimate and report reliable and transparent cost-to-complete information for IRRF projects - F&T sector. MNSTC-I did not submit a report for the September 30, 2005, PAR, and GRD-PCO and USAID submitted reports with errors that were significant enough to undermine users' confidence in the reporting
121 SIGIR	SIGIR-05-026	01/27/2006	Fact Sheet on the Use of the \$50 Million Appropriation to Support the Management and Reporting of the Iraq Relief and Reconstruction Fund	01. To determine whether the \$50 million appropriated by Congress was used appropriately and in an efficient and effective manner	01. \$50 million was initially apportioned by the OMB to DoD as "Operating Expenses of the Coalition Provisional Authority" (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
122 SIGIR	SIGIR-05-025	01/23/2006	Management of the Commander's Emergency Response Program for Fiscal year 2005	01. Implemented controls to effectively manage FY 2005 CERP projects, funds, and records 02. Effectively coordinated CERP projects, where appropriate, with DOS and USAID to optimize available resources for the sustainment of projects and the reconstruction of Iraq	01. Formalize the process of coordinating CERP projects with the DOS and the USAID where the CERP is used in conjunction with other reconstruction programs, particularly those projects that are strategic importance 02. Coordinate plans and funding for the sustainment of large CERP construction projects; and projects that have strategic value with the DOS 03. Conduct a thorough examination of all FY 2005 CERP funds and projects to account for project status reporting errors. In addition, if it is determined that funds were inappropriately obligated against the FY 2005 appropriation, MNF-I should initiate a de-obligation from FY2005 funds a re-obligate projects with the appropriate funds. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. MNF-I utilized several processes to improve the management of the CERP in FY 2005. Specifically, MNF-I: a. Implemented three processes within its chain of command to effectively align CERP projects with the strategic objectives of its Campaign Plan b. Required all subordinate units to report the status of projects and funds twice a month to MNC-I, and for MNC-I to consolidate these reports and provide them to MNF-I c. Centralized the collection and management of project records at MNC-I, and required the MSOs to turn in their records for completed projects at the end of each month 02. MNF-I's actions to effectively coordinate CERP projects with DOS and USAID varied in FY 2005. The primary methods of coordinating the CERP with DOS and USAID took place in the weekly Coordinated Embassy Reconstruction Team meeting in the U.S. Embassy in Baghdad.
123 SIGIR	SIGIR-05-024	01/23/2006	Management Of the Mansuria Electrical Reconstruction Project	01. To evaluate the effectiveness of project management and the monitoring and controls exercised by administrative contracting officers. 02. To assess the management control over the project by USAID and the IRMO.		01. The Mansuria Project resulted from the February 2004 task order, issued by the CPA-PMO, in response to a request by the Iraq Ministry of Electricity. The task order directed USAID to proceed with development and construction of electric generation facilities in the area of Baghdad, Iraq. The approved estimated direct cost of the resulting Mansuria Project job order was \$381.3 million. The project was subsequently cancelled with the final job order, direct costs currently estimated to be \$62.7 million as of December 22, 2005.
124 SIGIR	SIGIR-06-001	04/24/2006	Management Of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	01. To determine whether information systems used by U.S. government organizations support the effective management of IRRF programs. Specifically, this audit focused on the development and evolution of the information management system intended to support all organizations for the reporting of IRRF project and funding information.	01. Develop a detailed plan to mitigate the presence (to the extent required of transfer) of all export control software and substitute, where appropriate, alternative solutions to retain overall solution integrity and functionality at time of transfer 02. Develop a software maintenance and licensing transfer plan to ensure the value of the software and infrastructure investment is protected by maintaining appropriate levels of annual maintenance support.	01. A detailed joint-use training and transition plan for the IIMS requirements existed in fragmented form and was not formalized. 02. There are multiple software applications which will require licensing transfers from the U.S. government to the recipient Iraqi ministry. 03. There are also a number of export controlled software components as a part of IIMS that will require special handling or removal prior to transfer to the Iraqi government.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
125 SIGIR	SIGIR06-003	04/28/2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	01. To determine whether policies, procedures, and internal controls established by U.S. government organizations ensure valid and reliable data for effective management of Iraq reconstruction projects	01. SIGIR recommends that the Director of the Iraq Reconstruction Management Office develop and issue a policy requiring all organizations entering data into IRMS to have documented internal control procedures that require validation of all data entering the system. 02. Review all operating procedures of the security management program to ascertain if they contain current and accurate information and are still applicable to the operation.	01. The development of policies and procedures to validate the data being entered into IRMS has been ad hoc at best. 02. Management officials of the GRD-PCO Communications and Information Technology function (GRD-PCO G-6) stated that they rely on the organizations owning the data to provide the quality assurance controls on the security and accuracy of the data being provided to IRMS.
126 SIGIR	SIGIR-06-004	04/28/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities–October through December 2005	01. To determine the changes, if any, in the Department of State's Iraq relief and reconstruction plans between October 1, 2005 and December 31, 2005 02. To identify reasons, if any, for those changes	01. The Commander, JASG-C, implemented appropriate actions to close 8 recommendations from the above reports and has actions underway to address the remaining 7 recommendations	(Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
127 SIGIR	SIGIR-06-005	04/28/2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq	01. To determine whether the U.S. Ambassador to Iraq, JASG-C, and JC-IA have developed and implemented action plans to correct the deficiencies identified by SIGIR	01. SIGIR recommends that MNSTC-I continue to participate fully in the development of a common U.S. government policy and process facilitating the transfer of completed project assets to the Iraqi government and lend their professional engineering and facilities management expertise to the working group process.	01. MNSTC-I used standard U.S. Department of Defense (DoD) facilities management procedures to transfer project assets to the Iraqi government at the local level, but did not provide formal notification of the project asset transfer to the Iraqi Ministry of Planning and Ministry of Finance, largely because a requirement to report projects at that level has not yet been established.
128 SIGIR	SIGIR-06-006	04/29/2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	01. To determine whether the U.S. government organizations responsible for managing IRRF projects have developed and approved policies and procedures for transferring the billions of dollars of assets – purchased, renovated and constructed with IRRF funds – to the Iraqi government and its citizens.	01. SIGIR recommends that MNSTC-I continue to participate fully in the development of a common U.S. government policy and process facilitating the transfer of completed project assets to the Iraqi government and lend their professional engineering and facilities management expertise to the working group process.	(Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
129 SIGIR	SIGIR-06-007	04/29/2006	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	01. To determine whether the U.S. government organizations responsible for managing IRRF projects have developed and approved policies and procedures for transferring the billions of dollars of assets purchased, renovated and constructed with IRRF funds to the Iraqi government and its citizens.	01. SIGIR recommends that USAID, in coordination with the Iraq Reconstruction Management Office, complete the development of a common policy and process facilitating the transfer of completed project assets to the Iraqi government.	01. The USAID has recognized the need for formal asset recognition and transfer policies and procedures, and is working, in coordination with the Iraq Reconstruction Management Office and others, to resolve the issue.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
130 SIGIR	SIGIR-06-008	04/28/2006	Development Fund for Iraq-Cash Accountability Review: Joint Area Support Group-Central	01. To provide assurance that funds on hand agreed with government records. 02. Ensure that current signatures are affixed to the sealed enveloped containing the safe combination and duplicate key whenever a new Disbursing Officer takes custody of the cash assets.	01. Develop a file system to store and more readily retrieve specific payment packages. 02. Ensure that current signatures are affixed to the sealed enveloped containing the safe combination and duplicate key whenever a new Disbursing Officer takes custody of the cash assets.	01. Provided assurance that the \$28.5 million funds on hand agreed with government records 02. There is no file system to store and readily retrieve the paying agent's documents. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
131 SIGIR	SIGIR-06-009	04/28/2006	Review of Task Force Shield Programs	01. To address the extent to which U.S. agencies in charge of reconstruction activities provided a clear management structure for Task Force Shield 02. To address the extent to which the Task Force Shield trained and equipped a competent Oil Protection Force 03. To address the extent to which the Task Force Shield trained and equipped a competent Electrical Power Security Service	01. In cooperation with JCC-I/A, determine the current status of equipment procured for the OFP and the EPSS programs, including equipment transferred to the Ministry of Oil and the Ministry of Electricity. 02. In cooperation with JCC-I/A, conduct a thorough examination of the performance of the EPSS Training Academy at Taji. A determination needs to be made if the government received what the statement of work called for, and if not, a financial adjustment by the contractor should be made to the government. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. Although the OFP showed some initial success, the EPSS program barely got started before it was cancelled. 02. SIGIR found limited records documenting program cost, how the money was used, or the location of the millions of dollars of equipment purchased with Task Force Shield funds. 03. SIGIR found indications of potential fraud and referred these matters to the Assistant Inspector General for Investigations, Office of the Special Inspector General for Iraq Reconstruction.
132 SIGIR	SIGIR-06-010		Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	01. To determine whether sufficient documentation existed to complete the MNSTC-I reconciliation of the IAF Seized Assets Fund 02. To determine whether any acts by responsible internal and external certifying officials, pay agents, vendors and contractors could be identified that warranted further investigation.	01. Establish a plan and process and execute the handover of original and copied contract documents and files in so far as possible, in cooperation with the Commanding General, JCC-I/A, to meet the requirements for complete and accurate record keeping.	01. The records were too incomplete and unreliable to be audited and that a valid reconciliation could not be achieved.
133 SIGIR	SIGIR-06-011	04/29/2006	Management of the Primary Healthcare Centers Construction Projects	01. To determine if the contractor was in compliance with the terms of the contract or task orders and whether the government representatives were complying with general legislative and regulatory guidance concerning contract administration and financial management 02. To evaluate the effectiveness of the monitoring and controls in place by administrative contract officers	01. Develop a Project Delivery Team to meet periodically and facilitate contract completion, in cooperation with JCC-I/A, GRD-PCO and Parsons. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. As of March 6, 2006, approximately \$186 million (about 77 percent of the defintized cost) was spent on the PHC project, over a two year period, with little progress made 02. Contractor performance and U.S. Government management actions were both factors in the failure to complete the PHC project as planned. 03. Overall management of the primary healthcare centers construction projects could have been better executed between March 25, 2004, to early July 2005.
134 SIGIR	SIGIR-06-012	04/28/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Falluja	01. The overall audit objective was to provide assurance that DFI funds turned in by the Falluja DLA agreed with government records.	01. SIGIR made no recommendations in this report	01. The \$7.9 million in cash and payment packets turned in by the Falluja DLA agreed with government records 02. The processes employed by the DIA and the IASG-C Disbursing Officer for completing, controlling, and maintaining accurate records for the cash (DFI/Falluja) and the clearing of cash account balances were acceptable
135 SIGIR	SIGIR-06-013	04/28/2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq	01. To determine by follow-up and report semiannually on actions planned or taken to implement the recommendations made in SIGIR audit reports.	01. SIGIR made no recommendations in this follow-up report. SIGIR plans to review final implementation efforts in May 2006.	01. SIGIR found that all recommendations were being implemented satisfactorily or are in the process of being implemented. Specifically, of the 40 recommendations, 23 were closed, and 17 had corrective actions underway or planned.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
136 SIGIR	SIGIR-06-015	04/28/2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	01. to determine whether the JCC-I/A centralized contract database contained complete records of Seized Assets Fund transactions.	01. Establish a plan and process and execute the handover of original and copied contract documents and files to, to the extent possible, meet the requirements for complete and accurate records for both organizations. 02. Review related contracting and payment actions in light of newly turned over documents and files to determine the extent previously completed payment, contract close outs, and other related actions should be reconsidered. 03. Take action to recover any overpayments or payments to wrong contractors. 04. Take action to de-obligate any funds that remain available for better use.	01. JCC-I/A does not have complete records of Seized Assets Fund transactions. We identified numerous records in MNSTC-1's records that were not in JCC-I/A's database, and vice versa. Discrepancies included missing contracts and contract numbers, and supporting invoices. Our analysis of the combined records found payments exceeding documentation limits, potential overpayments, and potential de-obligations. We also reported separately on our review of the status of documentation maintained by MNSTC-1 for the reconciliation of IAF seized assets.
137 SIGIR	SIGIR-06-016	04/04/2006	Interim Audit Report on the Review of the Equipment Purchased For Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006	01. To determine whether medical equipment acquired by Parsons is properly accounted for and to identify the impact of descoping the PHCs contract on the medical equipment.		01. Parsons representatives advised us that it expects to deliver medical equipment sets to an Iraq Ministry of Health warehouse located in Erbil, Iraq in several shipments and that when each shipment gets to the warehouse a representative at the warehouse will inventory and sign for the equipment. 02. We believe that the U.S. government may not be in a position to assure that the delivered medical equipment sets are properly protected and accounted for while stored in an Iraq Ministry of Health warehouse because of the current political and security uncertainties in Iraq.
138 SIGIR	SIGIR-06-017	07/28/2006	Transition of Iraqi Relief and Reconstruction Fund Projects to the Iraqi Government	01. Do each of the U.S. government management offices in Iraq have a strategic plan in place for transitioning their respective reconstruction programs and projects? 02. Are sufficient resources to operate and maintain new U.S. provided plants and equipment are available? 03. Has the Iraqi government sufficiently planned and budgeted for essential operations and maintenance of the U.S.-provided infrastructure? 04. How will the pace of reconstruction and project completion affect transition planning and completion?	01. Develop a single, uniform process for asset recognition and transfer of all completed projects to the Iraqi government. This process should be followed by all of the IRRF-implementing agencies, and sufficient resources should be made available to implement the process in time for the Iraqi government's use in budget planning. 02. Provide a bi-weekly report to the Deputy Chief of Mission on the progress and impediments to the implementation of the asset recognition and transfer process.	01. There is no overall strategic plan for transitioning IRRF-funded reconstruction projects and assets to the Iraqi government. An asset transfer process has been developed, but plans for sustainability and capacity-development activities remain in draft and provide few details to guide agencies. Additionally, USAID has chosen not to participate in the DoS-led asset transfer process creating additional risk that assets will not be turned over in time for the Iraqis to plan for their support. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
139 SIGIR	SIGIR-06-019	07/28/2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq		01. To determine whether the definitization process for contracts (including letter contracts and task orders) funded by the IRRF complied with applicable regulations, policies, and procedures and whether such contracts were being definitized in a timely basis.	01. Issue written clarification regarding the applicability of DFARS for definitizing task orders issued under IDIQ contracts in alignment with the opinion of the Office of the Army General Counsel.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
140 SIGIR	SIGIR-06-020	07/28/2006	Review of the Advanced First Responder Network	<p>01. To what extent does AFRN provide effective emergency communications for the citizens of Iraq, the police, fire, emergency medical departments, and related command and control organizations</p> <p>02. To what extent are radios purchased for distribution to the Iraqi police, fire, and emergency medical organizations were properly accounted for, controlled, supported, and transferred to the Iraqi Ministry of Interior</p> <p>03. To what extent were U.S. government plans and funding in place to sustain the Advanced First Responder Network pending the Iraqi government's assumption of those responsibilities; and whether U.S. officials provided the responsible Iraqi Ministry with sufficient information on operations and maintenance support requirements</p> <p>04. To what extent were AFRN task orders properly defined; and related equipment purchases and contractor services were within the scope of the contract</p>	<p>02. Request the Iraqi Ministry of Interior provide current inventory information, by model type, for the first responder radios in their possession.</p> <p>03. Direct CPATT personnel conduct a physical inventory, by model type, of any radios not yet transferred to the Ministry of Interior.</p> <p>04. Reconcile the Iraqi Ministry of Interior and CPATT inventories to the record of all radios purchased and document the results.</p> <p>05. Initiate actions in accordance with applicable U.S. government property management policies, to properly account for and control all radios.</p> <p>01. We recommend that the Commanding General, Multi-National Security Transition Command-Iraq ensure that the contractor conducting the AFRN assessment is required to coordinate with the Iraqi Ministry of Interior and Iraqi Ministry of Communications Iraq Telephone and Postal Company in diagnosing and resolving the specific technical reason or reasons why connectivity between the three AFRN zones does not exist.</p>	<p>01. The initial assumptions to build the AFRN system upon the existing Iraqi electrical and fiber optic infrastructure exacerbated the extent to which U.S.-implementing agencies could efficiently and effectively manage the AFRN project.</p> <p>02. Effectiveness has been impacted by no connectivity between the three zones of the AFRN system; inability to receive emergency calls from citizens at the majority of first responder dispatch centers; no network performance monitoring for two of the zones; and insufficient backup generators to power the various system elements when commercial power is unavailable.</p>
141 SIGIR	SIGIR-06-021	07/28/2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	<p>01. To determine which U.S. government agencies participate in the anticorruption program in Iraq, and whether they have a coordinated strategic plan with identified goals</p> <p>02. To determine whether program outcomes and metrics have been established to measure progress and success</p> <p>03. To determine whether organizational roles and responsibilities have been clearly identified and resources provided to meet the program goals</p>	<p>01. Continue the ongoing efforts to recruit an Iraqi local national staff member to provide support to the full-time Anticorruption Program Manager. This individual should have the necessary skills and rank to be instrumental in forging joint U.S.-Iraqi anticorruption initiatives.</p> <p>02. Establish a joint executive steering group, with the Anticorruption Program Manager as the chairperson, that would have oversight on all U.S. government anticorruption programs to ensure that all initiatives are working toward a common goal in the most efficient and effective manner.</p>	<p>01. SIGIR identified that U.S. government expenditures on anticorruption activities has been modest when compared to the total spent for Iraq reconstruction.</p> <p>(Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)</p>
142 SIGIR	SIGIR-06-023	07/28/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities January Through March 2006	<p>01. To determine the changes, if any, in the Department of State's Iraq relief and reconstruction plans between January 1, 2006 and March 31, 2006</p> <p>02. To identify reasons for those changes.</p>	<p>01. Sector funding remained fairly constant through the past quarter with only \$15.9 million in funding moving between sectors, and \$107.8 million moving between IRRF projects.</p> <p>02. The minor adjustments to project activities are likely attributable to the fact that 88.4% of IRRF dollars have been obligated as of the end of the quarter (\$16.3 billion of the \$18.4 billion appropriated).</p>	

APPENDIX L

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
143 SIGIR	SIGIR-06-024	07/26/2006	Memorandum: Joint Cash Count - Iraq National Weapons Card Program	01. The Director of the Iraq National Weapons Card Program (INWCP) requested assistance from the Treasury Attaché, U.S. Embassy-Iraq, for the transfer of INWCP funds that had been collected for weapons registration to the Iraqi Government. Consequently, the Treasury Attaché, U.S. Embassy-Iraq, requested the Special Inspector General for Iraq Reconstruction (SIGIR) to conduct a count of INWCP funds that were under the supervision of the INWCP Director. SIGIR was also asked to reconcile the funds to the extent possible, to weapons registration card records held by the INWCP Director. SIGIR was joined by a representative of the Multi-National Security Transition Command-Iraq (MNSTC-I) to conduct this review.	01. Encourage action by the Iraqi government by continuing to emphasize the actions that the newly formed Iraqi government must take to enhance infrastructure integrity, making actions that need to be taken by the new Iraqi government part of subsequent U.S. action agendas, and emphasizing the capacity-building process in discussions with the new government.	01. SIGIR determined that the available records generally support the amount of INWCP funds in the Director's possession as of May 19 and 20, 2006. 02. SIGIR determined that the INWCP Director was in possession of \$305,575,000 ID, or the equivalent of \$207,882,671 in U.S. dollars.
144 SIGIR	SIGIR-06-014	07/27/2006	Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure (Classified)	01. To address the factors affecting Iraq's infrastructure, including attacks, physical condition, and criminal activity—This is an expansion of SIGIR's original objective of focusing on attacks in recognition of the importance of factors other than attacks. This objective's purpose is to identify the scope of requirements/needs. 02. To address the extent to which the Iraqi government can perform independently to protect its oil and electricity infrastructure—This is to identify a baseline metric. 03. To address the support the United States is providing the Iraqi government to increase its capability to protect its oil and electricity infrastructure—This is to identify the current and future investment of resources needed to attain the desired capability.	01. Twenty of the 151 medical equipment sets procured were physically located at the sites of 20 PHCs that were fully or partially constructed by Parsons. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	
145 SIGIR	SIGIR-06-025	07/28/2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006	01. Where are the medical equipment sets located and which organizations maintain physical control of the assets? 02. How and when will the U.S. government transfer the equipment? 03. What are the "lessons learned" from the management and execution of the non-construction process and practices related to this contract?	01. Twenty of the 151 medical equipment sets procured were physically located at the sites of 20 PHCs that were fully or partially constructed by Parsons. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
146 SIGIR	SIGIR-06-026	07/31/2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	01. To determine whether USAID has effective policies, procedures, and management controls in place to achieve expected project outcomes 02. To determine whether USAID has adequate financial controls in place to effectively monitor the project and to collect and report on cost to complete 03. To determine whether USAID and IRMO have effective management reporting processes in place to ensure effective transparency of project cost, schedule, and performance	01. Direct USAID Mission Director-Iraq to: (a) Issue a stop work; (b) order to Bechtel and its subcontractors until there are sufficient plans, resources, and processes in place to ensure a successful project. (c.) Report on the total project, including Project HOPE's activities in its Section 2207 Report. c. Provide the IRMO Director with timely, accurate, and complete information as deemed necessary to ensure the project has independent oversight. 02. Direct the IRMO Director and the USAID Mission Director-Iraq to: (a) Promptly report on the answers to the Deputy Chief of Missions' questions provided on June 6, 2006; (b) Consider alternative forms of contracting and project management to complete the project; (c) Develop a management structure to ensure the success of this project.	01. Because of subcontractor performance concerns, Bechtel announced in October 2005 that it was conducting a special assessment of the project schedule. 02. In late December 2005, the Corps on-site engineer reported the project as 111 days behind schedule and the prime contractor was reporting a delay of 45 days. However, USAID reported no delays with the project in either their January 2006 Section 2207 Report or Project Assessment Report. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)
147 SIGIR	SIGIR-06-037	09/22/2006	Interim Audit Report On Improper Obligations using the Iraq Relief and Reconstruction Fund (IRRF2)	01. The objective of this interim audit was to assess whether these obligations of IRRF funds initially noted as "Dummy Vendor" met the criteria for proper obligations.	SIGIR recommends that the Commanding General, USACE, direct the Gulf Region Division-Project and Contracting Office to immediately review the new obligations established for "dummy vendors," and to the extent practicable, take steps to obligate these funds consistent with GAO and DoD guidance on what constitutes proper obligations by September 30, 2006; or alternately take steps to assure that the funds remain legally available.	01. SIGIR's review of the Project and Contracting Office obligations recorded in USACE's financial records determined that the \$362 million record under the vendor name as "Dummy Vendor" do not constitute proper obligations.
148 SIGIR	SIGIR-06-038	09/27/2006	Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability To Protect its Energy Infrastructure	01. To address factors affecting Iraq's infrastructure, including attacks, physical condition, and criminal activity. This is an expansion of our original objective of focusing on attacks in recognition of the importance of factors other than attacks. This objective's purpose is to identify the scope of requirements needs. 02. The extent to which the Iraqi government can perform independently to protect its oil and electricity infrastructure. This is to identify baseline metric. 03. The support the United States is providing the Iraqi government to increase its capability to protect its oil and electricity infrastructure. This is to identify the current and future investment of resources needed to attain the desired capability.	01. Encourage action by the Iraqi government by continuing to emphasize the actions that the newly formed Iraqi government must take to enhance infrastructure integrity, making actions that need to be taken by the new Iraqi government part of subsequent U.S. action agendas, and emphasizing the capacity building process in discussions with the new government 02. Support transition plans, working with the Iraqi ministries to develop a performance-based reporting capability to identify their measurable events and to gauge progress in their infrastructure integrity capabilities.	01. A number of factors, including attacks, aging and poorly maintained infrastructure, and criminal activity are adversely affecting Iraq's ability to develop a viable energy sector. These factors have combined to hold down Iraq's oil exports and the availability of electricity. As a result, we estimate that between January 2004 and March 2006 due to limitations on its ability to export oil, Iraq lost a potential \$16 billion in revenue from oil exports. In addition to lost export revenues, Iraq is paying billions of dollars to import refined petroleum products to support the consumption needs of its citizens.
149 SIGIR	SIGIR-06-018 (DoS-AUD/QO-06-30)	07/2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005	01. Identify funding received and expended by INL that was earmarked for Iraq 02. Evaluate INL accounting procedures for those funds.	01. DoS OIC and SIGIR recommend that the Bureau of International Narcotics and Law Enforcement Affairs establish policies and procedures to document management decisions regarding accounting or reporting of Iraq funding, including coordination with other Department entities, such as the Bureau of Resource Management. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the SIGIR website: http://www.sigir.mil/audits/Default.aspx)	01. As of December 31, 2005, over \$1.3 billion in supplemental appropriations funding has supported a variety of Department projects and initiatives in Iraq, including improving the security capabilities of the Iraqi police force and other judicial initiatives, promoting democratization efforts, peacekeeping operations, demining removal and training, and security operations.

APPENDIX L

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
150 Treasury OIG	OIG-06-029	03/23/2006	Review of Treasury Activities for Iraq Reconstruction	<ul style="list-style-type: none"> 01. Identify Treasury activities and funding involving Iraq relief and reconstruction. 02. Determine the completeness and accuracy of the information provided by the Office of Technology Assessment (OTA) in its reports to SIGIR regarding its activities for Iraq reconstruction. 		<p>01. Treasury provides technical assistance and support to modernize the Iraqi banking system.</p> <p>02. The financial information provided by Treasury to SIGIR fairly presented the fund-use status of the reconstruction activities. Treasury obligated \$32.9 million out of \$35.1 million apportioned to the reconstruction programs, and disbursed \$26.3 million as of February 28, 2006.</p>
151 USAAA	A-2004-0305-FFG	05/18/2004	Time Sensitive Report, Audit of Vested and Seized Assets, Operation Iraqi Freedom	<ul style="list-style-type: none"> 01. Audit concerning accountability over non-cash assets. Specifically: Were adequate procedures and controls in place and operating to properly secure and account for vested and seized assets in a manner consistent with appropriated fund accounting. 02. Did adequate audit trails exist to support on hand balance of vested and seized asset account. 		<p>01. Serious problems exist with accountability and security of non-cash seized assets</p> <p>02. DOD guidance regarding accountability of seized assets not followed.</p>
152 USAAA	A-2004-0438-AML	08/12/2004	Definitization of Task Orders for LOGCAP	<ul style="list-style-type: none"> 01. Evaluate overall management of contracts under LOGCAP. Specifically, evaluate timeliness of definition of task orders under LOGCAP. 		<p>01. Concluded definitization of TOs for Contract Number DAAA09-02-D-0007 was not timely.</p> <p>02. Establishment of the definition office greatly improved the controls.</p> <p>03. However, the process of the contractor submitting the cost proposals needed to be improved.</p>
153 USAAA	A-2005-0043-ALE	11/24/2004	LOGCAP Kuwait	<ul style="list-style-type: none"> 01. To evaluate the overall management of the LOGCAP contract. 02. To evaluate the procedures in place to control costs under LOGCAP contracts. 03. To evaluate the management of assets used in conjunction with LOGCAP contracts—assets contractors acquired and assets the government provided to contractors. 		<p>01. The contract for LOGCAP needed better management.</p> <p>02. Controls over contract costs needed improvement during task order planning. Costs could have been reduced by at least \$40M.</p> <p>03. The Army didn't fully account for more than \$77 million worth of government-furnished property used in conjunction with the contract.</p>
154 USAAA	A-2005-0095-FFG	02/16/2005	Vested & Seized Assets, Operation Iraqi Freedom	<ul style="list-style-type: none"> 01. Were adequate procedures and controls in place and operating to properly secure and account for vested and seized assets. 02. Did adequate audit trails exist to support the onhand balance of the vested and seized asset accounts. 		<p>01. USA did properly secure and account for seized cash and metal bars.</p> <p>02. CPA did not maintain adequate controls over non-cash belongings.</p> <p>03. Adequate audit trails did not exist.</p>

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
155 USAAA	A-2005-0078-FFG	03/02/2005	Coalition Provisional Authority Travel Procedures	01. Were appropriate management controls over the travel process from order generation to voucher settlement in place and operating. 02. Were fund control procedures adequate to ensure obligations were complete and accurate, and disbursements were made in a timely manner to clear unliquidated obligations 03. Did the plan to transition the travel functions of the CPA Representative to other agencies on June 30, 2004 provide sufficient detail and coverage to minimize any disruption in support to CPA personnel and to close out open actions.	01. We recommended the Director, Project and Contracting Office; Make sure all DOD-managed contracts awarded with FY 04 IRRF are loaded into the Standard Procurement System and tie to the Corps' system. 02. Receive and distribute all FY 04 IRRF DOD funding. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)	01. We found that the Army and the PCO have put many controls in place to mitigate previously identified high-risk areas. However, additional actions are needed to strengthen controls. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)
156 USAAA	A-2005-0194-ALA	05/26/2005	Project Management support of Iraq Reconstruction PCO	01. The overall objective is to determine if the Army and the PCO have put controls and sound business processes in place to mitigate previously identified high-risk areas.	01. We recommended the Director, Project and Contracting Office; Make sure all DOD-managed contracts awarded with FY 04 IRRF are loaded into the Standard Procurement System and tie to the Corps' system. 02. Receive and distribute all FY 04 IRRF DOD funding. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)	01. We found that the Army and the PCO have put many controls in place to mitigate previously identified high-risk areas. However, additional actions are needed to strengthen controls. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)
157 USAAA	A-2005-0173-ALE	05/02/2005	Commanders' Emergency Response Program and Quick Response Fund	01. Were funds for the Commanders' Emergency Response Program and Quick Response Fund received, accounted for, and reported in accordance with applicable laws and regulations? 02. Were disbursements consistent with the intent of the charter or implementing guidance?	01. We recommended that MNSTC-I issue command policy designating authorized approving officials for purchase requests and commitments. 02. Deobligate funding for an armor vehicle panel project, valued at \$59,000, funded through the Quick Response Fund. 03. Coordinate with the 336th Finance Brigade to reconcile disbursements monthly. 04. Establish an internal auditor position within the command group reporting directly to the commanding general. 05. Update the standing operating procedures to require the maintenance of all supporting documentation (such as purchase requests, contracts, receiving reports, and vouchers) in program project files.	01. Yes. Overall, MNSTC-I's I&B Comptroller administered funds according to applicable guidance in the form of Fragmentary orders, standing operating procedures, laws, and regulations. 02. Yes. Overall, disbursements were processed consistent with funding guidance.
158 USAAA	A-2006-0046-ALA	01/31/2006	Audit of Fund Accountability for Iraq Relief and Reconstruction Fund-2 (IRRf2)	01. Did the PCO's financial management system and processes have the controls needed to make sure commitments, obligations, and disbursements were accurately recorded? 02. Did the PCO have adequate controls in place to make sure operating costs were properly recorded?	01. Determine the status of funds distributed to other Federal activities and establish written procedures for maintaining visibility of these funds. 02. Review Accounts Payable reports and follow up on outstanding invoices and receiving reports. 03. Require the Finance Director to conduct triannual reviews in accordance with the Financial Management Regulation, and provide a signed confirmation statement. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)	01. The PCO's financial management system and processes were generally effective for ensuring the accurate recording of commitments, obligations, and disbursements. However, control weaknesses existed related to handling Military Interdepartmental Purchase Requests (MIPRs) and nonconstruction contract payments, and performing fund status reviews. 02. While we found that the PCO generally had adequate controls to ensure operating costs were properly recorded, we did identify some areas needing improvement.

APPENDIX L

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
159 USAAA	A-2005-0332-ALE	09/30/2005	Follow-up of Commanders' Emergency Response Program (CERP) and Quick Response Fund (QRF)	<p>01. Were funds for the Commanders' Emergency Response Program and Quick Response Fund received, accounted for, and reported in accordance with applicable laws and regulations?</p> <p>02. Were projects managed, completed, and funds disbursed consistent with the charter or implementing guidance?</p> <p>03. Did Multi-National Security Transition Command-Iraq implement the recommendations from the prior report and did the corrective actions fix the problem?</p> <p>04. Did Multi-National Security Transition Command-Iraq implement an effective followup system for tracking the implementation of corrective actions until full completion?</p>	<p>05. Reconcile the Developmental Fund for Iraq and the Iraqi Army Funds (Seized Assets). Report discrepancies to the Special Inspector General for Iraqi Reconstruction.</p> <p>01. We recommend that MNSTC-I: Require J-7 Engineers to review all Quick Response Fund construction projects or the reasonableness of costs before the J-8 Comptroller approves the projects.</p> <p>02. Reduce three purchase requests by about \$537,000.</p> <p>03. Establish proponents for management oversight over projects for both programs, review projects each month, and adjust the projects as needed.</p> <p>04. Review the validity of all open projects for both programs and cancel those found to be invalid.</p>	<p>01. The Multi-National Security Transition Command - Iraq (MNSTC-I) received, accounted for, and reported funds according to applicable laws, regulations, and guidance. Commanders' Emergency Response Program and Quick Response Fund projects met the intent of program guidance.</p> <p>02. Command personnel demonstrated adequate oversight over administrative processes and processed cash disbursements properly for both programs.</p> <p>03. However, MNSTC-I needed to ensure that its personnel reviewed Quick Response Fund projects for reasonableness and tracked the status of military interdepartmental purchase requests.</p>
160 USAAA	A-2006-0090-ALE	03/31/2006	Followup Audit II of the Commander's Emergency Response Program and Quick Response Fund	<p>01. To determine whether projects managed, completed, and funds disbursed were consistent with the charter or implementing guidance.</p> <p>02. To determine whether the Multi-National Security Transition Command-Iraq implemented: (1) The recommendations from the prior report and did the corrective actions fix the problem; (2) An effective followup system for tracking the implementation of corrective actions until full completion.</p>	<p>01. Direct the J-8 Comptroller to review the monthly procurement log and contact the field contracting officers when the required information isn't provided for assigned projects. Command should decommit and deobligate project funding if requirements are no longer required.</p> <p>02. Request a workload study for the J-8 Comptroller's Office and field contracting officers to determine if the organization is adequately staffed to perform mission.</p>	<p>01. MNSTC-I through its J-8 Comptroller managed, completed, and disbursed funding for CERP and QRF projects. Command's actions were consistent with the charter and implementing guidance for meeting the humanitarian relief and reconstruction requirements of the Iraqi people and for training and equipping the Iraqi Security Forces.</p> <p>02. MNSTC-I implemented the recommendations, and the corrective actions it took fixed the conditions identified in the prior report.</p>
161 USAAA	A-2006-0047-ALL	01/11/2006	Base Closure Process in the Iraq Area of Operations	<p>01. Our audit objective for this audit report was to determine if the Corps had adequate policies and procedures in place to ensure that appropriate documentation is prepared and funding requirements are evaluated when closing forward operating bases within the Iraq area of operations.</p>	<p>01. Consider establishing a full-time team staffed with representatives from the appropriate corps staff sections whose sole purpose is to monitor base closings and resolve day-to-day issues.</p>	<p>01. During our audit, the Corps was implementing its base closing policies and procedures. The recent closings were mainly small bases that didn't require extensive planning or funding to close. The Corps recognized that upcoming base closings would involve significantly larger bases and would require greater planning and contractor assistance. As a result, the Corps was refining already established procedures to ensure efficient closings in the future.</p> <p>(Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)</p>

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
162 USAAA	A-2006-0081-ALL	03/17/2006	Unliquidated Obligations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	01. The objective addressed in this report was to review obligations recorded under task order 59 of the current LOGCAP contract to determine whether any obligated funds could be deobligated and made available for other uses.	01. For the Commander, Multi-National Forces Iraq; for the Commander, National Corps Iraq; and for the Commander, U.S. Army Field Support Command: Obtain the list of all costs approved, but not yet incurred by the contractor. (These costs are listed in the Estimate to Complete column of the contractor's cost report). Conduct a coordinated review of the requirements to ensure the requirements are still valid. 02. For the Commander, U.S. Army Field Support Command: Request the Defense Contract Audit Agency to evaluate the policies, procedures, and accuracy of the contractor's biweekly cost report.	01. Based on the process used to obligate funds to fund work ordered under task order 59, we identified no funds that were available for deobligation and available for other uses. Specifically, command and obligated funds for this task order incrementally on an "as needed" basis. As a result, the amount of funds obligated closely approximated the funds expended to date for work performed under the task order. Based on our review of available information, it appears about \$644 million will need to be obligated to complete work under this task order a significant amount of which was unknown to the Army until the contractor submitted its most recent cost report. We believe the Army needs better visibility over the contractor's current and planned expenditures. We plan to address this issue in a separate report on program management.
163 USAAA	A-2006-0083-ALL	03/21/2006	Retrograde Operations Task Order 87)- Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	01. The objective addressed in this report was to determine whether the Army is acquiring the services under task order 87 for performing retrograde operations in Kuwait in the most cost-effective manner.	01. Ensure ongoing work to transition operations listed in task order 87 from LOGCAP to a sustainment contract continues to fruition. To monitor the transition progress, establish milestones and request monthly updates on progress made.	01. Overall, we concluded that the Army wasn't acquiring the services under task order 87 for performing retrograde operations in Kuwait in the most cost-effective manner. We believe the Army can now estimate the work requirements for retrograde operations currently performed in Kuwait with sufficient accuracy to allow the work to be obtained in a more cost-effective manner by transitioning the work to a sustainment contract outside LOGCAP.
164 USAAA	A-2006-0091-ALL	04/04/2006	Theater Transportation Mission (Task Order 88)- Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	01. The objective addressed in this report was to determine whether work performed under the task order for the theater transportation mission (task order 88) was performed effectively and acquired in the most cost-efficient manner.	01. Ensure ongoing work to transfer tasks listed in task order 88 for work that is primarily performed in Iraq is transferred to task order 89. To monitor the transition progress, establish milestones and request monthly updates on progress made.	01. Overall, USAAA concluded the work performed under the task order for the theater transportation mission was satisfying force requirements. However, some of the work performed under the task order is performed in Iraq and could be managed more effectively under task order 89, which is the task order that covers the majority of work performed in Iraq under the LOGCAP contract. In addition, we believe work requirements under the task order for work performed in Kuwait can be estimated with sufficient accuracy to allow the work to be obtained in a more cost-efficient manner by transitioning the work to firm fixed-price contracts.
165 USAAA	A-2006-0099-ALL	04/25/2006	Program Management in the Iraq Area of Operations- Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	01. The objective addressed in this report was to determine whether the government's current management structure over LOGCAP operations is conducive to ensuring the program is managed in the most effective and efficient manner.	Establish within the Multi-National Forces command structure, a forces requirements branch to provide centralized control within the command over LOGCAP requirements and to interface directly with LOGCAP program management personnel within the theater. Ensure the branch is headed by an individual capable of effectively interfacing with the highest levels of command and integrating LOGCAP into operational planning, and is staffed with a sufficient number of personnel who have expertise in field logistics, base operations support, and cost analysis.	01. The current management structure over LOGCAP operations in the Iraq AO isn't conducive to ensuring the program is managed in the most effective and efficient manner. Both the in-country and CONUS offices involved, as well as the prime contractor, continue to make improvements in the overall management of the program.

APPENDIX L

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
166 USAAA	A-2006-0158-ALL	07/11/2006	Report on Class IX (Aviation) Warehouse Staffing, Camp Anaconda, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom (Project A-2006-ALL-0264.001), Audit Report	01. To determine whether the Class IX (Aviation) warehouse at Camp Anaconda was staffed in the most cost-effective manner.	01. Review the line items authorized for stocking in the Class IX (Aviation) warehouse and return all unneeded items to depot stocks. Using the results of this review, reduce the number of line items (surge capacity) required in the contract and contract staffing allowed for operations at surge capacity. 02. Load and unload trucks directly to and from the warehouse through the overhead doors. Adjust warehouse staffing as appropriate.	01. Based on historical warehouse distribution of workload between military and contract personnel, the Class IX (Aviation) warehouse wasn't staffed in a cost-effective manner and the requested 20 additional contract personnel weren't needed. 02. Reduced Staffing Levels. As a result of discussions with responsible personnel of the Multi-National Corps-Iraq, the C-4 denied the request for 20 additional warehouse workers and directed the Defense Contract Management Agency to reduce the number of contract workers assigned to the warehouse.
167 USAAA	A-2006-0168-ALL	08/04/2006	Report on the Subsistence Prime Vendor Contract, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	01. To evaluate the efficiency and effectiveness of operations related to providing subsistence items under the prime vendor contract to dining facilities operated by the LOGCAP contractor.	01. Monitor the contractor's progress to ensure the contractor completes the reorganization of the bulk storage warehouses with a location grid plan and subsequent warehousing of operational rations with specific locations areas in the warehouses. Then ensure contractor records updated locations of these rations in the WMS database to ensure physical location of products match the database. (Due to space constraints some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)	01. Operations related to providing subsistence items under the prime vendor contract to dining facilities operated by the LOGCAP contractor were efficient and effective for items owned and managed by the prime vendor.
168 USAAA	A-2006-0233-ALL	09/22/2006	Clothing Issue Facilities, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	01. To determine whether clothing issue facilities were effectively managed to furnish reasonable and cost-effective services for satisfying Soldiers' requirements.	01. Implement the PBUSE accountable system and policies and procedures contained in the 710 series regulations at clothing issue facilities. 02. Perform 100-percent inventories of all three clothing issue facilities we audited, prepare discrepancy reports, and perform causative research on all discrepancies. 03. For the Camp Anaconda facility, appoint, and train a contracting officer's technical representative to oversee the clothing issue facility operations. (Due to space constraints some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)	01. Soldiers were receiving prompt services to satisfy their clothing issue, turn-in, and exchange needs. The central issue facility at Camp Anaconda maintained sufficient staffing and inventory to fulfill its role as the central clothing issue point for the Iraq area of operations. 02. Internal controls for operating the clothing issue facilities were inadequate and couldn't be relied upon to detect potential diversion of government property
169 USAAA	A-2006-0246-ALL	09/27/2006	Audit of the Cost-Effectiveness of Transitioning Task Order 66 - Kuwait Naval Base Camp Support From Contingency to Sustainment Contracting	01. Was the transition of work performed to support the Kuwait Naval Base Camp under the Logistics Civil Augmentation Program contract to sustainment contracting cost-effective?	01. In coordination with the Area Support Group - Kuwait and USA/C-C-SWA-KU, ensure adequate SOWs for follow-on contracts are finalized before transition or requirements from contingency to follow-on contractors. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)	01. Command didn't perform cost analyses before its decision to transition work. Unit pricing for some requirements were significantly higher under the follow-on contract than the contingency contract. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAAA website: http://www.hqda.army.mil/aaaweb/)

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
170 USAAA	A-2006-0253-ALL	09/28/2006	Audit of the Cost-Effectiveness of Transitioning the General Support Supply Support Activity (Task Order 8) From Contingency to Sustainment Contracting. Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	01. To determine if the transition of the GS SSA mission under the LOGCAP contingency contract in Kuwait to sustainment contracting was cost effective.	01. Direct the Contracting Officer to compile contingency contractor's performance data on a weekly, monthly, and yearly basis. In addition, require the representative to conduct and submit monthly trend analyses to the Administrative Contract Officer to evaluate the contractor's performance. 02. Request USACC SWA-KU to require the follow-on contractor to renegotiate the CSC-K GS SSA subcontract labor contract. As a result, we project that CFLCC/ASG-K will realize monetary savings of about \$11.1 million over the program objective memorandum. 03. Include provisions in the LOGCAP IV negotiations to require the contingency contractor to provide cost data that is auditable and identifies cost by mission.	01. The transition of the GS SSA mission from the LOGCAP contingency contract to a follow-on contract was cost effective.
171 USAAA	A-2006-0254-ALL	09/29/2006	Audit of the Procedures for Transferring Property During the Base Closure Process in Support of Operation Iraqi Freedom	01. Were theater policies and procedures established to transfer excess government property during the base closure process to entities within the Government of Iraq in compliance with applicable U.S. laws and regulations?	01. We recommend that USAID/Iraq develop procedures to verify data included in reports prior to the issuance of the reports to ensure the data reported is accurate.	01. Yes, the theater policies and procedures established to transfer excess U.S. Government property during the base closure process to entities within the Government of Iraq were in compliance with U.S. laws and regulations.
172 USAID-OIG	E-266-04-001-P	03/19/2004	Audit of USAID's Results Data for its Education Activities in Iraq	01. Has USAID accurately reported data and results for its education activities in Iraq.	01. We recommend that USAID/Iraq develop procedures to verify data included in reports prior to the issuance of the reports to ensure the data reported is accurate.	01. The data was reported inaccurately (education activities).
173 USAID-OIG	A-000-04-003-P	05/19/2004	Capping Report on Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase I Contracts	01. Did USAID comply with federal regulations in awarding the Iraq contracts. 02. What improvements can be made to the process.	02. We recommend that the Assistant Administrator for the Bureau for Management instruct the Office of Procurement to: (a) develop and implement a standard checklist of significant documentation and procurement steps for contracts awarded using other than full and open competition, and (b) develop a policy to maintain and update the checklist on a recurring basis. 01. We recommend that the Assistant Administrator for the Bureau for Management instruct the Office of Procurement to develop a standardized illustrative budget, including standardized line item definitions, to be used in its requests for proposals and to require the use of this standardized format in the cost proposals submitted to USAID by its offerors.	01. Inadequate documentation of market research relating to available/qualified contractors. 02. Failure to obtain and document legal analysis regarding possible conflict of interest with contractors. 03. Failure to notify and debrief nonaward bidders. 04. Failure to document mitigation of unfair competitive advantage.
174 USAID-OIG	E-266-04-002-P	06/03/2004	Audit of USAID/Iraq's Infrastructure Reconstruction and Rehabilitation Program	01. Are USAID/Iraq's infrastructure and rehabilitation activities performed by Bechtel on schedule to achieve planned outputs.	01. Establish procedures ensuring that Bechtel International, Inc. submit an environmental review, and where applicable, an environmental assessment, with each request for the issuance of a job order, or that USAID/Iraq obtain a formal written determination exempting the program activities from USAID's environmental procedures, and obtain an acceptable environmental review for the existing job orders for which one is required.	01. Mission's management controls related to infrastructure rehabilitation projects need improvements. 02. Inadequate environmental reviews prior to start of construction. 03. Job order specific plans (JOSPs) not submitted as required. 04. Completed job orders not closed.

(Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAID website: <http://www.usaid.gov/pressreleases/>)

APPENDIX L

ALL COMPLETED AUDITS BY ALL AGENCIES, AS OF SEPTEMBER 30, 2006

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
175 USAID-OIG	E-266-04-003-P	08/06/2004	Audit of USAID's Compliance with Federal Regulations in Awarding Phase II Reconstruction, and Rehabilitation, Program Advisors and Oversight Contracts.	01. Did USAID comply with FAR in awarding Iraq's Health System Strengthening Contract intended outputs.	01. For the areas reviewed, we determined that USAID complied with applicable federal regulations in awarding the Iraq Phase II Reconstruction and Rehabilitation, Program Advisors and Oversight Contract.	01. Mission needs to improve record keeping procedures for documenting actions, decisions, status. 02. Mission needs to revise contractor reporting requirements.
176 USAID-OIG	E-266-04-004-P	09/20/2004	Audit of USAID's Iraq's Economic Reform Program	01. Did USAID/Iraq's Economic reform program achieve intended outputs.	01. We recommend that USAID/Iraq implement USAID's documentation management procedures requiring decisions impacting on the design and status of activities to be officially documented in the activity file. 02. We recommend that, for future contracting actions under the Economic Reform Program, USAID/Iraq develop procedures to ensure that contractors furnish monthly financial reports that present a breakdown of the actual level of effort billed for the month by activity.	01. Mission needs to improve record keeping procedures for documenting actions, decisions, status. 02. Mission needs to revise contractor reporting requirements.
177 USAID-OIG	A-000-04-004-P	09/23/2004	Audit of USAID's Compliance with Federal Regulations in Awarding Iraq Basic Education Phase II Contract	01. Did USAID comply with FAR in awarding the Iraq basic Education Phase II Contract.	01. USAID did not adequately document use of less than full/open competition.	01. For the areas reviewed, we determined that USAID complied with applicable federal regulations in awarding the Iraq Basic Education Phase II Contract.
178 USAID-OIG	A-267-05-005-P	01/06/2005	Audit of USAID's Compliance with Fed. Regulations in Awarding the Contract to Kroll Security Services Inc.	01. Did USAID comply with FAR in awarding the contract for security service in Iraq.	01. We recommend that USAID's Chief Acquisition Officer issue a notice reminding all Bureau of Management, Office of Acquisition and Assistance personnel that adequate and complete documentation must be prepared and retained in all procurements when using less than full and open competition. This document should adequately explain the contractor selection and why multiple contractors could not or were not considered for the procurement. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAID website: http://www.usaid.gov/piese/releases/)	01. USAID did not adequately document use of less than full/open competition. 02. Obtained security services using letter contract that did not meet FAR requirements. 03. Incurred multiple potential funds control violations. 04. Purchased armored vehicles that did not meet USG armoring standards.
179 USAID-OIG	E-267-05-001-P	01/31/2005	Audit of USAID/Iraq's Community Action Program	01. Did USAID/Iraq's Community Action Program achieve intended outputs.	01. CAP achieved intended outputs, but internal controls need to be strengthened to improve CAP monitoring and reporting processes.	01. CAP achieved intended outputs, but internal controls need to be strengthened to improve CAP monitoring and reporting processes.
183 USAID-OIG	E-267-05-002-P	02/28/2005	Audit of USAID/Iraq's Health System Strengthening Contract Activities	01. Did USAID/Iraq's Health System Strengthening Contract achieve intended outputs.	01. Activities under this contract did not achieve intended objectives. 02. Contractor did not effectively manage program to ensure activities were completed as scheduled and deliverables effectively produced. 03. Reduction in contractor's cost-ceiling prompted contractor to curtail/cancel activities. 04. Mission needs to improve process for reviewing/approving requests for contract modifications.	01. Activities under this contract did not achieve intended objectives. 02. Contractor did not effectively manage program to ensure activities were completed as scheduled and deliverables effectively produced. 03. Reduction in contractor's cost-ceiling prompted contractor to curtail/cancel activities. 04. Mission needs to improve process for reviewing/approving requests for contract modifications.

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
184 USAID-OIG	E-267-05-003-P	06/29/2005	Iraq's Electrical Generation Activities	01. Are USAID/Iraq's electrical power sector projects achieving their planned outputs. 02. Is USAID/Iraq addressing institutional capacity-building in its projects to rebuild and rehabilitate Iraq's electrical power sector infrastructure.	01. The OIG recommended that USAID develop a multi-year strategy of activities to strengthen the MEIs' institutional capacity to operate and maintain this infrastructure	01. USAID's electrical power sector projects were not always achieving their intended outputs. 02. Of the 22 projects reviewed, 7 (3%) had not or were not achieving their intended outputs for reasons beyond USAID's control. (Due to space constraints, some information have been left out. To view the complete list, please access the official document found on the USAID website: http://www.usaid.gov/pres/releases/)
185 USAID-OIG	E-267-05-004-P	06/30/2005	Iraq's Water/Sanitation Activities	01. Are USAID/Iraq's water and sanitation rehabilitation projects achieving their planned outputs. 02. Is USAID/Iraq addressing institutional capacity-building in its projects to rebuild and rehabilitate Iraq's water and sanitation sector infrastructure.	01. The audit found that the water and sanitation rehabilitation projects were achieving intended outputs with some exceptions. 02. Of the 24 projects reviewed, 30 projects (88%) achieved or were achieving their intended outputs while 4 projects (12%) were not because of security conditions, access to project site problems, and lack of local government cooperation which were beyond the control of the USAID and its implementing partners. 03. The USAID addressed the issue of capacity-building in its projects to rebuild and rehabilitate Iraq's water and sanitation infrastructure through the provision of training and operation manuals.	01. USAID's water and sanitation rehabilitation projects were achieving intended outputs with some exceptions. 02. The audit found that the water and sanitation rehabilitation projects were achieving intended outputs with some exceptions. 03. The USAID addressed the issue of capacity-building in its projects to rebuild and rehabilitate Iraq's water and sanitation infrastructure through the provision of training and operation manuals.
186 USAID-OIG	E-267-05-005-P	09/27/2005	USAID/Iraq's Cash Control Procedures	01. Did USAID/Iraq manage its cashiering operations in accordance with established regulations, policies, and procedures? 02. Did USAID/Iraq properly calculate and disburse cash payroll payments to its foreign service national workforce in accordance with established regulations, policies, and procedures?	01. We recommend that USAID/Iraq finalize and implement its draft policy requiring regional offices to accept, in writing, petty cash funds delivered to them by the Mission's cashier's office.	01. With one exception, USAID/Iraq managed its cashiering operations in accordance with established regulations, policies, and procedures. 02. USAID/Iraq properly calculated and disbursed cash payroll payments to its foreign service national (FSN) workforce for the period of January 1 to May 31, 2005. 03. Mission vehicles valued at \$2.3 million were not properly safeguarded
187 USAID-OIG	E-267-06-002-P	02/16/2006	Audit of USAID/Iraq's Non-Expendable Property	01. To determine if USAID/Iraq managed its non-expendable property in accordance with Agency guidelines	01. The main objective of the audit was to determine whether USAID/Iraq's Local Governance activities were achieving their intended outputs.	01. USAID/Iraq property valued at \$23.5 million in its nonexpendable property database was not managed in accordance with USAID guidance. 02. The audit could not verify that a projected \$21.3 million was correctly valued in the database, nor the existence of a projected \$2.9 million in nonexpendable property included in the database. 03. Mission vehicles valued at \$2.3 million were not properly safeguarded
188 USAID-OIG	E-267-06-004-P	07/10/2006	Audit of USAID/Iraq's Local Governance Activities	01. The main objective of the audit was to determine whether USAID/Iraq's Local Governance activities were achieving their intended outputs.	01. USAID/OIG was unable to determine if USAID/Iraq's local governance activities achieved their intended outputs because USAID/Iraq did not require Research Triangle Institute International to submit all reporting and monitoring documents specified in the contract. The audit found that USAID/Iraq did not properly approve all rapid-response grants, prepare contractor performance evaluations, or review payment vouchers submitted by the contractor. The report recommended improvement in these areas.	

APPENDIX L

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	OBJECTIVES	RECOMMENDATIONS	FINDINGS
189 USAID/OIG	E-267-06-004-P	08/16/2006	Audit of USAID's Transition Initiatives in Iraq	01. The main objective of the audit was to determine whether the USAID Transition Initiatives in Iraq achieved their intended outputs.		01. USAID OIG was not able to determine if USAID's Transition Initiatives in Iraq achieved their intended outputs because of insufficient documentation maintained by the Office of Transition Initiatives in Iraq and its implementing partner. Also, security restrictions limited the number of site visits. The audit found that a projected \$146 million in grants did not have supporting documentation to verify the achievement of intended outputs, and a projected \$294 million in grants did not have sufficient documentation of monitoring. However, for the site visits able to be performed for 32 selected activities, intended outputs were met for 31 activities. The audit also found a lack of coordination caused a duplication of efforts. The Office of Transition Initiative in Iraq coordinated with the U.S. military and previously coordinated with USAID/Iraq offices; nevertheless, during the past year, coordination was insufficient with other offices in the USAID/Iraq Mission.